

that the proper stamp duty has been levied upon it.

(d).—Such certificate shall be conclusive evidence of the amount of stamp duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

24. When the Collector elects to proceed under section nineteen, he shall, (if he imposes a penalty) after endorsing on the instrument the certificate thereby directed, or (if he remits the whole of the penalty) after endorsing on the instrument a certificate to that effect, return such instrument to the registering or other public officer by whom it was sent or to the person by whom it was produced, and the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

25. (a).—When any bill of exchange, promissory note, cheque or order for the payment of money on demand, or any other instrument, chargeable hereunder with the duty not exceeding one anna, comes to the hand of any person unstamped, he may affix thereto the necessary adhesive stamp, and cancel the same in the manner required by this Act, and upon so doing, may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum so directed to be paid.

(b).—Such bill, note, cheque, order or other instrument shall, so far as relates to the stamp duty chargeable thereon, be valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing or giving the said bill, cheque, order or other instrument unstamped.

26. (a).—Any person, or the agent of any person, from whom money exceeding in amount twenty rupees is due or claimed to be due, and who shall have paid such money, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money or any agent to whom the same shall have been paid a receipt for such money and also the value of the said stamp.

(b).—If any person to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees.

27. Except as provided in sections eight and twenty-five, no stamp shall be affixed to, or impressed on, any bill of exchange or promissory note, or any instrument chargeable hereunder with duty not exceeding one anna, subsequent to the execution thereof, nor shall the provisions of sections nineteen and twenty-three apply to any such instrument.

#### CHAPTER IV.—CRIMINAL PENALTIES.

28. Whoever makes, signs or issues, or, except as provided in section twenty-five, accepts, endorses, transfers, pays or receives payment of any bill of exchange, promissory note, cheque or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped,

and whoever makes, executes, or signs, otherwise than as a witness, any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value,

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such deficient amount.

29. Whoever presents for acceptance or for payment, or accepts, pays or endorses, transfers, or in any manner negotiates, any bill of exchange or promissory note drawn or made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

30. Whoever presents for acceptance or payment a bill of exchange or promissory note to which an adhesive stamp has been affixed under section eight,

and whoever endorses, transfers, or in any manner negotiates such bill or note,

shall, before delivering the same out of his hands, custody or power, cancel the stamp so affixed,

in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

And whoever ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refuses or neglects so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

31. Whoever draws or executes within British India a bill of exchange, or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and does not at the same time draw or execute on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

**32.** Whenever an adhesive stamp is used as hereinbefore authorized, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used so that it cannot be used again.

**33.** Whoever makes or signs any instrument with an adhesive stamp thereon, when an adhesive stamp is allowed to be used, and does not in manner aforesaid cancel such stamp, shall, for every such offence, be liable to fine not exceeding one hundred rupees.

**34 (a).**—When any moveable or immoveable property is sold, the full consideration-money directly or indirectly paid or secured, or agreed to be paid for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

**(b).**—When any property is sold and conveyed subject to any mortgage or bond or other debt, or to any gross or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under schedule I to this Act shall be paid,

notwithstanding the purchaser is not or does not become personally liable for such debt or sum,

or does not agree to pay the same or to indemnify the seller against the same.

**(c).**—If the full consideration-money is not set forth as aforesaid, the purchaser and the seller shall each be liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act, if the full consideration-money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

**35.** Any attorney, vakil, pleader, mukhtár or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth,

or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned,

who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money,

shall, for every such offence, pay a fine not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakil, pleader, or mukhtár convicted under this section shall, from the date of such conviction, be disabled to practise as an attorney, vakil, pleader or mukhtár:

Provided that no person shall be liable to any penalty or disability under this section, if the duty actually paid for the instrument is not less than the amount which would have been payable for the same if the consideration-money had been truly set forth as aforesaid.

**36.** Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act shall be punished with the punishment hereinbefore provided for such offence.

**37.** All fines imposed under this Act may be recovered, if not recovered within the limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

**38.** Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may award any portion not exceeding one-half to the person on whose information the offender has been convicted.

#### CHAPTER V.—JURISDICTION.

**39.** When any instrument chargeable with stamp duty under this Act, whether previously stamped or not, is presented to the Collector, and the person presenting it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and receivable in evidence or otherwise in all courts and public offices:

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement on bills of exchange, promissory notes or instruments chargeable with a stamp duty not exceeding one anna, when presented on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

**40 (a).**—If the person presenting any such instrument, is dissatisfied with the judgment of the Collector, he may, upon paying the duty assessed by such judgment, including the penalty, if any, which would be leviable under section sixteen if the instrument were produced in civil court, and upon depositing twenty rupees for costs and charges, require the Collector to state specially and sign the case on which the question



arose, together with his judgment thereon, and the Collector shall state and sign such case accordingly, and deliver it to the person making such requisition in order that he may appeal to the High Court.

(b).—And upon the application of the appellant (such notice as the High Court shall by any general rule direct being given to the Government pleader) the High Court shall hear the appeal and decide as to the stamp duty with which the instrument is chargeable under this Act, and award the costs (if any) payable by the appellant; and according to such decision the duty and penalty, if any, shall be deemed to have been payable.

(c).—The said application may be on unstamped paper.

(d).—If no excess of duty or penalty has been paid under the Collector's judgment, the amount deposited by the appellant shall be paid to Government, but if any such excess has been paid, the same, together with the amount of the deposit, shall be re-paid to the appellant.

(e).—And if the sum paid for duty or penalty falls short of what, according to the decision of the High Court, ought to have been paid, the deficiency of duty, or penalty, or both, shall be paid by the appellant, and the Collector may enforce the payment thereof accordingly as if it had been awarded to him by decree of a Civil Court.

41. All orders of the Collector under this Act, except such as are passed under section thirty-nine, shall be open to revision on appeal or otherwise by the chief controlling Revenue Authority to which the Collector is subordinate.

42(a).—The chief controlling Revenue Authority may state any case coming before him under this Act and refer it with his own opinion thereon, if the case arise in the Presidency of Fort Saint George or Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

(b).—Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(c).—If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by whom it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(d).—The High Court upon the hearing of any such case shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded; and it shall send to the Revenue Authority by whom the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

43. The chief controlling Revenue Authority may, upon petition, remit wholly or in part any penalty imposed under this Act.

44. All prosecutions in respect of any offence punishable by this Act, shall be instituted and conducted by the Collector of the District, or such other officer as he specially authorizes in that behalf.

45. Offences punishable under this Act may be tried within the limits of the towns of Calcutta, Madras and Bombay by a Magistrate of Police, and beyond those limits by the Magistrate of the District or a person exercising the powers of a Magistrate (as defined in the Code of Criminal Procedure) or of a Subordinate Magistrate of the first class: Provided that, in imposing penalties under this Act, no such person shall exceed the limits of jurisdiction prescribed for him by the said Code.

#### CHAPTER VI.—MISCELLANEOUS.

46. If any person who has obtained any stamped paper in the manner allowed by this Act or Act No. X of 1862 (*to consolidate and amend the Law relating to Stamp Duties*) does not require the same for use,

or if the paper so obtained becomes spoiled or unfit for use as hereinafter mentioned,

the Collector of the District in which the paper has been purchased may, upon application made to him, within one year after such purchase, and upon delivery to him of such paper, refund the amount paid to Government for the same, whether by the applicant or any other person.

or in case the owner of the paper so spoiled or unfit for use, desires to be supplied with stamped paper of similar or equal value, the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

47. Stamped paper shall be held to be spoiled or unfit for use within the meaning of section forty-six when—

By accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use;

Or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail;

Or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail;

Or when, by refusal of any office or trust granted by a writing thereon, it has failed of the purpose intended;

Or when, by reason of failure of consideration, the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced;

Or when the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped;

Or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use;

Or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

48. Where in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease for a premium, the full consideration-money is not truly set forth in the manner hereby directed, it shall be lawful for the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be) or his representative in interest, to sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be) or his representative in interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth; and in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

49. Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act, or by Act No. XXVI of 1867 (*to amend the law relating to stamp duties*) for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations and additions shall, when approved by the Governor General of India in

Council, and after publication in the local official Gazette, have the force of law.

50. The amount of stamp duty chargeable on any instrument or which an impressed stamp is required by this Act shall be denoted by a single impressed stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps, of which the aggregate amount is the amount so required:

Provided that, where a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp vendor appointed under section forty-nine, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

51. When more stamped papers than one are used under section fifty for an instrument chargeable with stamp duty under this Act, each stamped paper so used shall contain a part of the instrument.

52. Every Local Government shall cause this Act and the schedules hereto annexed to be carefully translated into the principal vernacular languages of the territories subject to its control. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.



1. BILL OF EXCHANGE PAYABLE OTHERWISE THAN ON DEMAND ...  
2. PROMISSORY NOTE PAYABLE OTHERWISE THAN ON DEMAND ...

When the amount of the Bill or Note does not exceed Rs. 100 ...	...	...	...	...
And when the amount exceeds Rs. 100 but does not exceed Rs. 200	...	...	...	...
"                    "      200                    "      300	...	...	...	...
"                    "      300                    "      600	...	...	...	...
"                    "      600                    "      900	...	...	...	...
"                    "      900                    "     1,200	...	...	...	...
"                    "     1,200                   "     1,500	...	...	...	...
"                    "     1,500                   "     2,500	...	...	...	...
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	...	...	...	...
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	...	...	...	...
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	...	...	...	...

If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
Rs. A. P.	Rs. A. P.	Rs. A. P.
0 1 0	0 1 0	0 1 0
0 2 0	0 1 0	0 1 0
0 3 0	0 2 0	0 1 0
0 6 0	0 3 0	0 2 0
0 9 0	0 5 0	0 3 0
0 12 0	0 6 0	0 4 0
0 15 0	0 8 0	0 5 0
1 8 0	0 12 0	0 8 0
1 8 0	0 12 0	0 8 0
3 0 0	1 8 0	1 0 0
6 0 0	3 0 0	2 0 0

3. POLICY OF INSURANCE ...

When the amount insured does not exceed Rs. 1,000 ...	...
And for every further sum of Rs. 1,000 insured or for every part thereof	...

If drawn singly.	If drawn in duplicate then for each part.
Rs. A. P.	Rs. A. P.
0 4 0	0 2 0
0 4 0	0 2 0

SCHEDULE I—continued.  
Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENTS.		PROPER STAMP DUTY.		
		Rs.	A.	P.
4. +TRANSFER OF A SHARE IN A COMPANY OR ASSOCIATION	When the amount paid for such share does not exceed Rs. 100 ...	0	4	0
	For every Rs. 100 of such amount or part thereof in excess of Rs. 100 up to Rs. 1,000 ...	0	4	0
	And for every Rs. 500 of the same or part thereof in excess of Rs. 1,000...	1	4	0
5. BOND FOR ANY SPECIFIED AMOUNT, OTHER THAN AN ADMINISTRATION BOND	When the amount secured does not exceed Rs. 25 ...	0	2	0
	When such amount exceeds Rs. 25 but does not exceed Rs. 50...	0	4	0
	" " 50 " " 100... ..	0	8	0
6. BOTTOMRY BOND	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000...	0	8	0
7. RESPONDENTIA BOND	For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000	2	8	0
	For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	5	0	0
	And for every Rs. 10,000 or part thereof, in excess of Rs. 30,000 ...	12	8	0
8. *CUSTOMS BOND	(a). When the amount secured does not exceed Rs. 1,000 ...	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Five Rupees.		
	(b). When such amount exceeds Rs. 1,000 ...			
9. INDEMNITY BOND	(a). When the amount secured does not exceed Rs. 3,000 ...	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5). Sixteen Rupees.		
	(b). When such amount exceeds Rs. 3,000 or is not expressed ...			
10. MORTGAGE DEED, WHEN POSSESSION OF THE PROPERTY COMPRISED THEREIN IS NOT GIVEN BY THE MORTGAGOR AT THE TIME OF EXECUTION	...	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		
11. BOND OR MORTGAGE DEED FOR THE DEED EXECUTED	(a). When the amount secured does not exceed Rs. 3,000 ...	{ The Stamp-duty with which a Bond for such amount is chargeable (No. 5).		



### 13. SETTLEMENT ...

The Stamp-duty with which a Bond for the amount or value of the property thereby settled is chargeable (No. 5).

Rs.	A.	P.
0	8	0

(When the amount paid or secured does not exceed Rs. 50)

When such amount exceeds Rs. 50 but does not exceed Rs. 100

For every Rs. 100 of such amount in excess of Rs. 100 up to Rs. 1,000 ...

“ „ 500 of such amount in excess of Rs. 1,000 up to Rs. 10,000...

" " 1,000 " " " 10,000 " 30,000...

" " 10,000 " " " 30,000 " 1,00,000

" " 20,000 " " " 1,00,000 ... ..

100

$$1 \quad 0 \quad 0$$

5 0 0

5 0 0

.50      0      0

75 0 0

14. CONVEYANCE NOT CHARGEABLE UNDER SCHEDULE II,  
No. 28

15. MORTGAGE DEED—WHEN POSSESSION OF THE PROPERTY COMPRISED THEREIN IS GIVEN BY THE MORTGAGOR AT THE TIME OF EXECUTION . . . . .

16.—INSTRUMENT OF EXCHANGE OR PARTITION  
OF IMMOVEABLE PROPERTY WHEN MONEY IS  
PAID FOR EQUALITY OF EXCHANGE OR PARTITION . . .

The Stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the Stamp-duty with which an instrument of exchange of immovable property or a partition-deed is chargeable under Schedule II.

## 17.—LEASE

(a). Where the lease is expressed to be for a term of less than one year

{ The Stamp-duty with which a Bond (No. 5) for the total amount payable under such lease is chargeable.

(b). Where the lease is expressed to be for a term of not less than one year but not more than three years ... ..

{ The Stamp-duty with which a Bond for the total amount payable under such lease during the first year of the term is chargeable.

(c). Where the lease is expressed to be for a term exceeding three years, or where no term is expressed ... ..

{ The Stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.

(d). Where the lease is granted in consideration of a fine or premium and where no rent is reserved

{ The Stamp-duty with which a conveyance for  
the amount so paid is chargeable.

(e). Where the lease is granted in consideration of a fine or premium and also of a yearly rent ... ..

The Stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the Stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.

SCHEDULE I—continued.

*Instruments chargeable with ad valorem Stamp-duties.*

DESCRIPTION OF INSTRUMENTS.			PROPER STAMP DUTY.
18. SURRENDER OF LEASE	...	(a). Where the amount of Stamp-duty chargeable on the lease does not exceed Rs. 16 ... (b). In any other case ...	} The Stamp-duty with which the lease is chargeable (No. 17). Sixteen Rupees.
19. APPRAISEMENT OR VALUATION—			
OF ANY PROPERTY OR OF ANY INTEREST THEREIN	...	(a). Where the amount of such appraisement or valuation does not exceed Rs. 500 ...	} Eight Annas.
OR OF THE ANNUAL OR MONTHLY VALUE THEREOF	...		
OR OF ANY REPAIRS WANTED	...		
OR OF THE MATERIALS USED OR TO BE USED IN ANY BUILDING	...	(b). Where it exceeds Rs. 500 ...	} One Rupee.
OR OF ANY ARTIFICER'S WORK	...		
20. AWARD	...	(a). Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500 ... (b). Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award ...	} Eight Annas. } One Rupee.
21.—COPY, DUPLICATE OR EXTRACT, ATTESTED TO BE A TRUE COPY, DUPLICATE OR EXTRACT.		(a). If the duty chargeable on the original does not exceed Rs. 5, or if no duty is chargeable on the original ... (b). If the duty chargeable on the original exceeds Rs. 5 but does not exceed Rs. 20 ... (c). If such duty exceeds Rs. 20 but does not exceed Rs. 50 ... (d). If such duty exceeds Rs. 50 ...	} Eight Annas. } One Rupee. } Two Rupees. } Four Rupees.

NOTE.—The stamp-duty chargeable on the instruments marked\* may be denoted by adhesive stamps.

THE GAZETTE OF INDIA, MARCH 21, 1909.



SCHEDULE I—continued.

*Table showing the Stamp-duty chargeable under this Schedule on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.*

When the amount exceeds			PROPER STAMP-DUTY.		
			If drawn singly.	If drawn in sets of two, for each part of the set.	If drawn in sets of three, for each part of the set.
Rs.	...	Rs. 100	Rs. 0 A. 1	Rs. 0 A. 1	Rs. 0 A. 1
1000	...	200	0 2	0 1	0 1
2000	...	300	0 3	0 2	0 1
3000	...	600	0 6	0 3	0 2
6000	...	900	0 9	0 5	0 3
9000	...	1,200	0 12	0 6	0 4
1,2000	...	1,500	0 15	0 8	0 5
1,5000	...	2,500	1 8	0 12	0 8
2,5000	...	5,000	3 0	1 8	1 0
5,0000	...	7,500	4 8	2 4	1 8
7,5000	...	10,000	6 0	3 0	2 0
10,0000	...	15,000	9 0	4 8	3 0
15,0000	...	20,000	12 0	6 0	4 0
20,0000	...	25,000	15 0	7 8	5 0
25,0000	...	30,000	18 0	9 0	6 0
30,0000	...	40,000	24 0	12 0	8 0
40,0000	...	50,000	30 0	15 0	10 0
50,0000	...	60,000	36 0	18 0	12 0
60,0000	...	70,000	42 0	21 0	14 0
70,0000	...	80,000	48 0	24 0	16 0
80,0000	...	90,000	54 0	27 0	18 0
90,0000	...	1,00,000	60 0	30 0	20 0
1,00,0000	...	1,10,000	66 0	33 0	22 0
1,10,0000	...	1,20,000	72 0	36 0	24 0
1,20,0000	...	1,30,000	78 0	39 0	26 0
1,30,0000	...	1,40,000	84 0	42 0	28 0
1,40,0000	...	1,50,000	90 0	45 0	30 0
1,50,0000	...	1,60,000	96 0	48 0	32 0
1,60,0000	...	1,70,000	102 0	51 0	34 0
1,70,0000	...	1,80,000	108 0	54 0	36 0
1,80,0000	...	1,90,000	114 0	57 0	38 0
1,90,0000	...	2,00,000	120 0	60 0	40 0

SCHEDULE I—continued.

*Table showing the Stamp-duty chargeable under this Schedule on <sup>1</sup>/<sub>3</sub> Bon for any sum not exceeding Rs. 4,00,000.*

When such sum exceeds but does not exceed			Proper Stamp-duty.	
...	...	Rs. 25	Rs. 0	A. 2
Rs. 25	...	50	0	4
50	...	100	0	8
100	...	200	1	0
200	...	300	1	8
300	...	400	2	0
400	...	500	2	8
500	...	600	3	0
600	...	700	3	8
700	...	800	4	0
800	...	900	4	8
900	...	1,000	5	0
1,000	...	1,500	7	8
1,500	...	2,000	10	0
2,000	...	2,500	12	8
2,500	...	3,000	15	0
3,000	...	3,500	17	8
3,500	...	4,000	20	0
4,000	...	4,500	22	8
4,500	...	5,000	25	0
5,000	...	5,500	27	8
5,500	...	6,000	30	0
6,000	...	6,500	32	8
6,500	...	7,000	35	0
7,000	...	7,500	37	8
7,500	...	8,000	40	0
8,000	...	8,500	42	8
8,500	...	9,000	45	0
9,000	...	9,500	47	8
9,500	...	10,000	50	0
10,000	...	11,000	52	8
11,000	...	12,000	55	0
12,000	...	13,000	57	8
13,000	...	14,000	60	0
14,000	...	15,000	62	8
15,000	...	16,000	65	0



SCHEDULE I—continued.

*Table showing the Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000,—continued.*

When such sum exceeds			but does not exceed			Proper Stamp-duty.		
Rs.			Rs.			Rs.	A.	S.
16,000	...	...	17,000			67	8	
17,000	...	...	18,000			70	0	
18,000	...	...	19,000			72	8	
19,000	...	...	20,000			75	0	
20,000	...	...	21,000			77	8	
21,000	...	...	22,000			80	0	
22,000	...	...	23,000			82	8	
23,000	...	...	24,000			85	0	
24,000	...	...	25,000			87	8	
25,000	...	...	26,000			90	0	
26,000	...	...	27,000			92	8	
27,000	...	...	28,000			95	0	
28,000	...	...	29,000			97	8	
29,000	...	...	30,000			100	0	
30,000	...	...	40,000			112	8	
40,000	...	...	50,000			125	0	
50,000	...	...	60,000			137	8	
60,000	...	...	70,000			150	0	
70,000	...	...	80,000			162	8	
80,000	...	...	90,000			175	0	
90,000	...	...	1,00,000			187	8	
1,00,000	...	...	1,10,000			200	0	
1,10,000	...	...	1,20,000			212	8	
1,20,000	...	...	1,30,000			225	0	
1,30,000	...	...	1,40,000			237	8	
1,40,000	...	...	1,50,000			250	0	
1,50,000	...	...	1,60,000			262	8	
1,60,000	...	...	1,70,000			275	0	
1,70,000	...	...	1,80,000			287	8	
1,80,000	...	...	1,90,000			300	0	
1,90,000	...	...	2,00,000			312	8	
2,00,000	...	...	2,10,000			325	0	
2,10,000	...	...	2,20,000			337	8	
2,20,000	...	...	2,30,000			350	0	
2,30,000	...	...	2,40,000			362	8	
2,40,000	...	...	2,50,000			375	0	
2,50,000	...	...	2,60,000			387	8	

## SCHEDULE I—continued.

*Table showing the Amount of Stamp-duty chargeable under this Schedule on Bonds for any sum not exceeding Rs. 4,00,000,—continued.*

When such sum exceeds			but does not exceed		Proper Stamp-duty.	
Rs.			Rs.		Rs.	A.
2,60,000	...	...	2,70,000		400	A.
2,70,000	...	...	2,80,000		412	
2,80,000	...	...	2,90,000		425	
2,90,000	...	...	3,00,000		437	8
3,00,000	...	...	3,10,000		450	0
3,10,000	...	...	3,20,000		462	8
3,20,000	...	...	3,30,000		475	0
3,30,000	...	...	3,40,000		487	8
3,40,000	...	...	3,50,000		500	0
3,50,000	...	...	3,60,000		512	8
3,60,000	...	...	3,70,000		525	0
3,70,000	...	...	3,80,000		537	8
3,80,000	...	...	3,90,000		550	0
3,90,000	...	...	4,00,000			



## SCHEDULE I—continued.

Table showing the Stamp-duty chargeable under this Schedule on any Conveyance the consideration-money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds		but does not exceed	Proper Stamp-duty.
Rs.		Rs. 50	Rs. 0 A. 8
50	...	100	1 0
100	...	200	2 0
200	...	300	3 0
300	...	400	4 0
400	...	500	5 0
500	...	600	6 0
600	...	700	7 0
700	...	800	8 0
800	...	900	9 0
900	...	1,000	10 0
1,000	...	1,500	15 0
1,500	...	2,000	20 0
2,000	...	2,500	25 0
2,500	...	3,000	30 0
3,000	...	3,500	35 0
3,500	...	4,000	40 0
4,000	...	4,500	45 0
4,500	...	5,000	50 0
5,000	...	5,500	55 0
5,500	...	6,000	60 0
6,000	...	6,500	65 0
6,500	...	7,000	70 0
7,000	...	7,500	75 0
7,500	...	8,000	80 0
8,000	...	8,500	85 0
8,500	...	9,000	90 0
9,000	...	9,500	95 0
9,500	...	10,000	100 0
10,000	...	11,000	105 0
11,000	...	12,000	110 0
12,000	...	13,000	115 0
13,000	...	14,000	120 0
14,000	...	15,000	125 0
15,000	...	16,000	130 0
16,000	...	17,000	135 0
17,000	...	18,000	140 0

## SCHEDULE I—continued.

Table showing the Stamp-duty chargeable under this Schedule on any conveyance, when the consideration-money set forth in which does not exceed Rs. 4,00,000.

When the amount of such consideration-money exceeds		but does not exceed	Proper Stamp-duty
Rs. 18,000	...	Rs. 19,000	Rs. 145 0
19,000	...	20,000	150 0
20,000	...	21,000	155 0
21,000	...	22,000	160 0
22,000	...	23,000	165 0
23,000	...	24,000	170 0
24,000	...	25,000	175 0
25,000	...	26,000	180 0
26,000	...	27,000	185 0
27,000	...	28,000	190 0
28,000	...	29,000	195 0
29,000	...	30,000	200 0
30,000	...	40,000	250 0
40,000	...	50,000	300 0
50,000	...	60,000	350 0
60,000	...	70,000	400 0
70,000	...	80,000	450 0
80,000	...	90,000	500 0
90,000	...	1,00,000	550 0
1,00,000	...	1,20,000	625 0
1,20,000	...	1,40,000	700 0
1,40,000	...	1,60,000	775 0
1,60,000	...	1,80,000	850 0
1,80,000	...	2,00,000	925 0
2,00,000	...	2,20,000	1,000 0
2,20,000	...	2,40,000	1,075 0
2,40,000	...	2,60,000	1,150 0
2,60,000	...	2,80,000	1,225 0
2,80,000	...	3,00,000	1,300 0
3,00,000	...	3,20,000	1,375 0
3,20,000	...	3,40,000	1,450 0
3,40,000	...	3,60,000	1,525 0
3,60,000	...	3,80,000	1,600 0
3,80,000	...	4,00,000	1,675 0

## SCHEDULE II.

*Instruments chargeable with fixed Stamp-duties.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE OR ORDER for the payment on demand of an amount exceeding twenty rupees	One Anna.*
LETTER OF CREDIT	
AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any Government Security, share in a Company or Association, or Bill of Exchange	
CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or proposed Company or Association, or to become proprietor of shares, scrip or stock in or of any such Company or Association	
NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due	Four Annas.
SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel	
RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees	
PROXY to vote at any one meeting of— (a).—Members of a Company or Association whose stock or funds is or are divided into shares and transferable. (b).—Municipal Commissioners. (c).—Justices of the Peace, being a body corporate. (d).—Proprietors, members or contributors to the funds of any institution.	
BILL OF LADING	Eight Annas.
DOCK WARRANT	
ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act. <i>Note.—Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement.</i>	One Rupee.
NOTICE OF PROTEST by the master of a ship	
POWER-OF-ATTORNEY to present for registration under the Indian Registration Act— (a).—A single instrument. (b).—Any number of instruments required for the completion of a single transaction.	One Rupee.
AFFIDAVIT not made for the immediate purpose of being produced in any Court	
COLLATERAL INSTRUMENT not otherwise provided for by this Schedule	
COUNTERPART OF ANY INSTRUMENT chargeable with Stamp-duty under this Act	
INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	One Rupee.
POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees	



## SCHEDULE II—continued.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP
9.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	Two Rupees.
10.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act where such performance is secured by some instrument previously executed on stamped paper in accordance with the law for the time being in force	
11.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other valuable security	Two Rupees.
12.—CHARTER PARTY	
13.—NOTARIAL ACT	
14.—PROTEST OF A BILL OF EXCHANGE OR PROMISSORY NOTE	Four Rupees.
15.—PROTEST OF THE MASTER OR OWNER OF A SHIP	
16.—INSTRUMENT OF CO-PARTNERSHIP	
17.—RE-CONVEYANCE OF MORTGAGED PROPERTY when the original Mortgage-deed has been stamped in accordance with the law for the time being in force	Eight Rupees.
18.—CONVEYANCE OF A RIGHT OF REDEMPTION when the original Mortgage-deed has been stamped in accordance with the law for the time being in force	
19.—COMPOSITION-DEED	
20.—LETTER OF LICENSE	Sixteen Rupees.
21.—RELEASE	
22.—INSTRUMENT CONFERRING AN AUTHORITY TO ADOPT when the person conferring the authority is possessed of or entitled to immoveable property capable of devolving on or descending to the person so adopted	
23.—POWER-OF-ATTORNEY not otherwise provided for by this Schedule	One hundred Rupees.
24.—ARTICLES OF ASSOCIATION of a Company	
25.—MEMORANDUM OF ASSOCIATION of a Company	
26.—APPOINTMENT in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will	Five hundred Rupees.
27.—DECLARATION OF ANY USE OR TRUST of or concerning any property, moveable or immoveable, where made by any writing not being a Will	
28.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY	
29.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange	One hundred Rupees.
30.—PARTITION-DEED relating to immoveable property where no money is paid or agreed to be paid for equality of exchange	
31.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION or for the extension of the term of the exclusive privilege of making, using or selling such invention in India	Five hundred Rupees.
32.—ARTICLES OF CLERKSHIP or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	

NOTE.—The stamp duty chargeable on the instrument marked \* may be denoted by an adhesive stamp.

## SCHEDULE III.

*Enactments repealed by section 2.*

No. and date of Act.	Title of Act.	Extent of repeal.
Act XIV of 1840 ...	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements by extending to the territories of the East India Company, in cases governed by English law, the provisions of the Stat. 9 Geo. IV., cap. XIV.	Section 8.
" XVIII of 1856 ...	An Act relating to the administration of the public revenues in the Town of Calcutta.	So much of the preamble as relates to stamp-duty, and section 2.
" XIX of 1858 ...	An Act to provide for the authentication of stamped paper issued from the Stamp Office in Calcutta.	The whole.
" XLI of 1858 ...	An Act to amend Regulation X, 1829, of the Bengal Code (for the collection of stamp-duties).	The whole.
" XV of 1859 ...	An Act for granting exclusive privileges to inventors.	Section 37.
" X of 1862 ...	An Act to consolidate and amend the law relating to stamp-duties.	Sections 1 to 25 both inclusive, sections 27, 28, 29, sections 34 to 57 both inclusive, and schedule A.
" XXVI of 1867 ...	An Act to amend the law relating to stamp-duties.	Section 5.

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(Nothing hereinafter contained shall be deemed to have the force of law.)

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 Office, bond to Government for due performance of duties of, exempt from duty, sec. 14.  
 Optional stamp, sec. 11.  
 Order for payment on demand, stamp on, schedule II, No. 1.  
 Paper defined, sec. 3, clause (21).  
 " stamps impressed on, sec. 5, (6).  
 " not bearing proper stamp, secs. 19, 21, 23, 39.  
 " for receipt, sec. 26.  
 " refund for spoiled or useless stamped, sec. 46.  
 Partition-deed defined, sec. 3, clause (22).  
 " persons to pay duty on, sec. 6.  
 " stamp on, when money is paid for equality of partition, schedule I, No. 16.  
 " where no such money is paid, *ib.*, No. 40.  
 Partnership—See *Co-partnership, Dissolution*.  
 Patent—See *Petition*.  
 Penalty on unstamped or insufficiently stamped instruments produced in Civil Court, sec. 19.  
 " validity of instrument for which Collector levies, sec. 24.  
 " criminal, for executing instrument not duly stamped, sec. 28.  
 " for presenting or negotiating unstamped bills, sec. 29.  
 " on holder of foreign bill refusing or neglecting to cancel stamp on bill, sec. 30.  
 " for not drawing full number of set of bills, sec. 31.  
 " on maker not cancelling adhesive stamp, sec. 33.  
 " power to remit, sec. 43.  
     *See Abatement, Fine, Prosecution.*  
 Pension—See *Affidavit*.  
 Petition for leave to file specification or for extension of term, stamp on, schedule II, No. 41.  
 Pleader not stating true consideration, sec. 35.  
 Policy of Insurance defined, sec. 3, clause (23).  
 " person to pay duty on, sec. 6.  
 " penalty for not drawing full number of set, sec. 31.  
 " stamp on, schedule I, No. 3.  
 Pounds sterling—See *Foreign Currency*.  
 Power—See *Appointment*.  
 Power of attorney defined, 3, clause (24).  
 " to present for registration, stamp on, schedule II, No. 13.  
 " for performance of single act, stamp on, schedule II, Nos. 18, 19.  
 " not otherwise provided for, stamp on, schedule II, No. 33.  
 Power to stamp instruments chargeable with one anna, sec. 25.  
 Price of vernacular versions of Act, sec. 52.  
 Principal instrument, stamping, sec. 13.  
 Promissory Note defined, sec. 3, clause (25).  
 " person to pay duty on, sec. 6.  
 " payable otherwise than on demand, stamp on, schedule I, No. 2.  
 " payable on demand, stamp on, schedule II, No. 1.  
     *See Protest.*  
 Property defined, sec. 3, clause (26).  
     *See Conveyance, Settlement.*  
 Prosecution of executants of unstamped or insufficiently stamped instruments, secs. 21 and 23, (a).  
 " institution of, sec. 44.  
 Protest defined, sec. 3, clause (27).  
 " of bill or note, stamp on, schedule II, No. 24.



- 'Protest of the master of a ship' defined, sec. 3, clause (28).  
 " stamp on, schedule II, No. 25.  
 'Proxy' defined, sec. 3, clause (29).  
 " stamp on, schedule II, No. 8.  
 Receipt to ryot for rent of revenue-paying land, exempt from duty, sec. 14, clause (1).  
 " for money deposited in bank to be accounted for, exempt, *ib.*, clause 2.  
 " endorsed on or contained in duly stamped instrument, exempt, *ib.*, clause 3.  
 " by or on behalf of Government, exempt, *ib.*, clause 15.  
 " procedure where payee refuses, sec. 26.  
 " for money exceeding twenty rupees, stamp on, schedule II, No. 7.  
 Re-conveyance of mortgaged property, stamp on, schedule II, No. 27.  
 Reference to High Court, sec. 42.  
 Refund in case of useless or spoiled stamped paper, sec. 46.  
 Refusal to give receipt, sec. 26, clause (b).  
 Registering officer not to register instruments not duly stamped, sec. 17.  
 " to impound unstamped instrument, sec. 22.  
 Registration of penalties levied by Civil Courts on unstamped instruments, sec. 20.  
 'Release' defined, sec. 3, clause (30).  
 " stamp on, schedule II, No. 31.  
 " of right of redemption, stamp on, schedule II, No. 31.  
 Remission of penalty by Collector, sec. 23, clause (b).  
 " of penalties by chief controlling Revenue Authority, sec. 43.  
 Repeal of enactments, sec. 2, and schedule III.  
 'Respondentia-bond' defined, 3, clause 31.  
 " person to pay duty on, 6.  
 " stamp on, schedule I, No. 7.  
 Return to Collector of money received by Court under Stamp Act, sec. 20.  
 Revision of Collector's orders, sec. 41.  
 Reward to informer, sec. 38.  
 Rules for denoting stamps, sec. 5, clause (b).  
 " for sale of stamps, sec. 49.  
 Ryot—See *Counterpart, Cultivators, Lease, Receipt, Surrender*.  
 Sale of stamps and stamped paper, sec. 49.  
 See *Consideration*.  
 Scrip—See *Certificate*.  
 Service—See *Agreement*.  
 Set of bills, penalty for not drawing whole number of, sec. 31.  
 'Settlement' defined, sec. 3, clause (32).  
 " person to pay duty on, sec. 6.  
 " stamp on, schedule I, No. 13.  
 Several stamped papers, employment of, sec. 51.  
 Share—See *Agreement, Certificate, Memorandum, Transfer*.  
 Ship—See *Charter party, Protest of Master*.  
 Shipping-order, stamp on, schedule II, No. 6.  
 Short title, sec. 1.  
 Single impressed stamp, employment of, sec. 50.  
 Specification—See *Petition*.  
 Stamped papers, refund for spoiled, sec. 46.  
 " " what shall be held to be, spoiled, sec. 47.  
 " " rules for sale of, sec. 49.  
 " " employment of several, sec. 51.  
 See *Paper*.  
 Stamp-sellers, remuneration of, sec. 49.  
 Stock—See *Certificate*.  
 Suit when consideration is not stated, sec. 48.  
 Surrender of land by ryot, exempt, sec. 14, clause 11.  
 " of lease, stamp on, schedule I, No. 18.  
 " person to pay stamp on, sec. 6.  
 Transfer of negotiable instrument or policy, sec. 15, clause 4.  
 " of share, person to pay duty on, sec. 6.  
 " stamp on, schedule I, No. 4.  
 " of securities of Government of India exempt from duty, sec. 14, clause 6.  
 Translations of Act, sec. 52.  
 Trust—See *Declaration*.  
 Tug-steamer—See *Agreement*.  
 Use—See *Declaration*.  
 Vakîl, exemption of copies made for, sec. 14, clause 14.  
 " not stating true consideration, sec. 35.  
 Valuation, stamp on, schedule I, No. 19.

WHITLEY STOKES,

Secy. to the Council of the Govt. Genl.  
for making Laws and Regulations.

## MILITARY SECRETARY'S OFFICE.

## NOTIFICATION.

*Umballa, the 27th March 1869.*

His Excellency the Viceroy and Governor General will hold a Levee at 11 A. M. on Monday, the 29th instant.

All Civil and Military Officers of the Government, and other Gentlemen visiting Umballa, are invited to attend.

Civil Officers are requested to bring with them a card with their names legibly written thereon.

The Officer Commanding the Sirhind Division is requested to present the Divisional and Brigade Staff, and Commanding Officers, having been introduced to the Viceroy by the Major General, will present their own Officers in succession.

Officers entitled to the Private Entrée to Government House are requested to assemble in the Drawing Room Tent at 10-45 A. M.

*Undress.*

By Command,

E. R. BOURKE, Major,

*Mily. Secy. to the Viceroy.*

## HOME DEPARTMENT.

## NOTIFICATIONS.

## Public.

*Port William, the 22nd March 1869.*

No. 1511.

Leave of absence to Europe for 15 months, on medical certificate, has been granted to Mr. W. Abbey, Civil Medical Officer of Mergui, British Burmah, with effect from the date of his departure per Steam Ship *Candia*, which was left by the Pilot at sea on the 20th January 1869.

*The 24th March 1869.*

No. 1552.

In accordance with the power vested in the Governor General in Council by the 9th Section of the Act 24 and 25 Victoria, Cap. 67, to appoint the place of Meeting of the Council of the Governor General, His Excellency in Council is pleased to direct that the said Council shall, until further notice, assemble at Umballa, in the Provinces subject to the jurisdiction of the Lieutenant Governor of the Punjab.

1587.

Under Section 21 of Act XV of 1867 (an Act to make better provision for the appointment of Municipal Committees in the Punjab, and for other purposes), the Governor General in Council is pleased to extend the provisions of the said Act to the undermentioned town in the territory under the administration of the Chief Commissioner of Oudh:—

Khyrabad, in the District of Seetapore.

No. 1590.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oude, Mr. W. Lane, of the Civil Service, who returned from furlough on the 8th instant.

E. C. BAYLEY,

*Secy. to the Govt. of India.*

1606.

The Governor General in Council is pleased to permit Mr. St. George Tucker to resign the Civil Service from the 1st instant.

J. T. WHEELER, *Asst. Secy.*,

*For Secy. to the Govt. of India.*

## Judicial.

*The 23rd March 1869.*

No. 442.

Mr. J. W. Mirfield, Officiating Solicitor to Government, made over charge of his office to Mr. S. E. Collis on the 15th instant.

## Education.

*The 23rd March 1869.*

No. 163.

R. S. Sinclair, Esq., LL. D., Director of Public Instruction in Berar, has obtained privilege leave of absence for three months from such date as he may avail himself of it.

No. 164.

APPOINTMENT.—Lieutenant C. Wodehouse, Officiating Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, to officiate as Director of Public Instruction in Berar, in addition to his own duties, during the absence on privilege leave of Doctor Sinclair, or until further orders.

E. C. BAYLEY,

*Secy. to the Govt. of India.*

## Police.

*The 24th March 1869.*

No. 200.

Mr. E. A. Mumford, Inspector of Police, Roy Bareilly District, officiated as District Superintendent of Police, Roy Bareilly, from the 11th January to the 10th March 1869, both dates inclusive.

J. T. WHEELER, *Asst. Secy.*,

*For Secy. to the Govt. of India.*



**Ecclesiastical.***The 23rd March 1869.*

No. 122.

The Reverend W. D. Cowley, a Junior Chaplain on the Bengal Establishment, has been granted by the Secretary of State for India an extension of leave for six months on medical certificate.

E. C. BAYLEY,  
*Secy. to the Govt. of India.*

*The 24th March 1869.*

No. 129.

The Governor General in Council is pleased to permit the Reverend F. C. Viret, who has completed a service of fifteen years as Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service from the 1st proximo.

J. T. WHEELER, *Asst. Secy.,*  
*For Secy. to the Govt. of India.*

**FOREIGN DEPARTMENT.****NOTIFICATIONS.****Judicial.***Port William, the 25th March 1869.*

No. 47.

The Viceroy and Governor General in Council is pleased to direct that the following portions of the Code of Civil Procedure (Act VIII of 1859) shall have the force of law in the territories of Mysore:—

CHAPTER I.—Sections 2, 3, 7 and 12.

CHAPTER II.—Except Section 23.

CHAPTER III.—Except Sections 26, 33, 67, 70, 71, 133, 150, 193 and the last Clause of Section 198; but the following portions of this Chapter shall have no application to the Courts of Amildars, *viz.*, Sections 74 to 96, and 180 to 182.

CHAPTER IV.—Except Sections 215, 274 and 283.

CHAPTERS V, VI and VII.—The whole.

CHAPTER VIII.—Except Sections 332, 339 and 358.

CHAPTER IX.—The whole.

CHAPTER X.—Except Section 375.

CHAPTER XI.—The whole. But this Chapter shall have no application to the Courts of Amildars (or Assistant Superintendents).

His Excellency in Council further directs that Act XXIII of 1861 shall have the force of law in the territories of Mysore, with the exception of the following Sections, *viz.* :—

Sections 12, 27, 28 and 43, and so much of Section 23 as follows the words "Decisions of those Courts."

In construing the Code of Civil Procedure and Act XXIII of 1861 as applied to Mysore, the words "Sudder Court" shall be taken to mean "the Court of Judicial Commissioner"; and the words "the British Territories in India" shall be read as "the Territories of Mysore," and the "Collector" shall be taken to mean the "Chief Revenue Officer of a District."

**Political.***The 25th March 1869.*

No. 401.

The following despatch from Her Majesty's Secretary of State for India, No. 38, dated 18th ultimo, with its enclosure, regarding the establishment of a through route from Ostend to Brindisi for the conveyance of passengers between London and India, is published for general information:—

POLITICAL.

INDIA OFFICE;

No. 38.

*London, 18th February 1869.*

*To His Excellency the Right Hon'ble the Governor General of India in Council.*

MY LORD,—I transmit herewith, for the information of your Excellency's Government, the enclosed copy of a despatch\* from

\* Dated 26th January 1869. Her Majesty's Minister at Stuttgart, to the address of

Lord Clarendon, regarding the establishment of a through route from Ostend to Brindisi for the conveyance of passengers between London and India.

I have, &amp;c.,

ARGYLL.

No. 10.

STUTTGART,

*The 26th January 1869.**To LORD CLARENDON, &c., &c., &c.*

MY LORD,—In my No. 140 of December last last to Lord Stanley, I had the honor to report that it had been determined to hold a conference of Railway Officials at Florence in the early part of this year for the purpose of making arrangements for running direct trains between Brindisi and Ostend for the conveyance of passengers between London and India.

Baron Varnbüler, who, as my previous correspondence indicates, has the establishment of this route for the Indian traffic very much at heart, took advantage of a recent meeting at Stuttgart of German Railway Directors for settling Tariffs of Fares, &c., and over which His Excellency as Minister for Public Traffic in Wurtemberg presided, to bring forward for discussion the above subject, after due notice, so that the different Railway Officials should be properly instructed, in order that when the conference at Florence shall take place, the arrangements for these trains on this side the Brenner might be found complete, and it should only remain to combine the same with those on the Italian side.

On the part of Prussia some difficulty was raised because of the refusal of H. M. G. to agree to the proposal that some portion at least of the Indian mails should be carried by this route; but Baron



Varnbüler disposed of these with the valuable assistance of Count Usedane at Florence; and the meeting at Stuttgart with the object stated proved eminently successful.

The result of the meeting shortly has been that every arrangement has been made, down to the minutest details of Time Tables, Fares, &c. Special carriages of more solid construction will be built so as to endure the wear and tear of uninterrupted travel from Brindisi to Ostend without change. Refreshment and sleeping carriages will form part of these Special Trains, very few and short detentions will take place on the whole route, and it is hoped that examination of baggage will take place any where between Brindisi and Ostend.

Count Usedane has obtained that the Cross Railway between Modena and Verona should be completed immediately, thereby shortening considerably the Italian portion of the route, and it is confidently expected that there will be a considerable gain of time as well as convenience over any other line.

Your Lordship will observe that by the step thus taken, very great progress has been effected towards the establishment of this valuable route, and that in particular the objection urged by the Post Master General (Enclosure in Lord Stanley's Despatch No. 5 of January 28th last) as to the difficulty of concluding agreements with the numerous German Railway Companies occurring between the two Termini, in case the Indian Mails should be forwarded by this route, is thereby entirely set aside. Baron Varnbüler has, as he undertook, and as I reported in my Despatch No. 94 of October 19th, 1867, to Lord Stanley, completed common arrangements to the minutest particulars with all the German Railways, and there are the best prospects of these being agreed to on the Italian side.

However, in view of the objections entertained by the British Post Office authorities to the use of the proposed route for the Indian Mails, Baron Varnbüler and the different German and Italian Railways interested therein do not any longer consider it necessary to wait until those authorities should see reason to alter that opinion before establishing the through Trains in question. These Trains will, it is confidently believed, be established through the whole distance between Brindisi and Ostend in the course of the coming summer. The advantages of the Passenger Traffic, it is expected, will fully reimburse the different Railway Companies for their outlay, even without the Mail conveyance, whilst the various countries through which the Trains will pass will benefit in many ways indirectly by the same; and should the expectation be verified of the more speedy arrival of Passengers by this route, Baron Varnbüler entertains no doubt but that the British Post Office authorities will ultimately see the advantage of forwarding the Indian Mails likewise by the same.

I have, &c.,  
G. J. R. GORDON.

General.

The 25th March 1869.

No. 578.

Captain H. G. Thomson, an Assistant Superintendent of the 1st Grade in the Mysore Commis-

sion, returned to his duty from sick leave to Europe, arriving at Bombay on the 7th ultimo, and at Bangalore on the 23rd idem.

No. 580.

Moung Huin, Extra Assistant Commissioner in British Burmah, has been placed at the bottom of the 3rd Class, 5th Grade, with effect from the date on which he may resume charge of his office.

No. 582.

LEAVE.—Assistant Surgeon F. W. A. DeFabeck, of the Deolee Irregular Force, has been granted 24 days' privilege leave of absence, from the 2nd January 1869, and a further term of 66 days' privilege leave, from the 10th February 1869, or from such subsequent date as he may avail himself of the latter.

No. 584.

LEAVE.—Lieutenant Colonel J. W. W. Osborne, C.B., Political Agent in Bhopal, is granted leave of absence to Bombay for 20 days, from the date on which he may avail himself of it, to enable him to appear before a Medical Board in that Presidency.

Telegraph.

The 25th March 1869.

No. 213.

LEAVE.—Mr. George O'Donnell, a Superintendent of the 1st Grade in the Telegraph Department, is granted preparatory leave of absence, from the 16th February to the 1st current.

Mr. O'Donnell availed himself on the 2nd instant of the sick leave granted to him in Notification No. 126, dated 11th ultimo.

W. S. SETON-KARR,  
Secy. to the Govt. of India.

## FINANCIAL DEPARTMENT.

### NOTIFICATIONS.

Fort William, the 20th March 1869.

No. 1781.

Mr. R. Taylor, Deputy Accountant General, Punjab, is appointed Deputy Accountant General, Bengal.

Mr. W. Clark, Deputy Accountant General, Bengal, is appointed Deputy Accountant General, Punjab.

Mr. R. A. Fink, Officiating Deputy Accountant General, Punjab, is appointed to officiate as Controller of the Money Order Office, Calcutta.

No. 1784.

Assistant Surgeon E. Sexton, M.D., received charge of the office of Deputy Assay Master of the Calcutta Mint from Mr. F. W. Peterson, on the afternoon of the 3rd instant.

## No. 1788.

Mr. F. de H. Larpent joined the office of the Accountant General, Punjab, on the 19th ultimo.

## No. 1791.

Mr. S. Jennings joined the office of the Accountant General, North-Western Provinces, on the forenoon of the 26th ultimo.

## No. 1798.

The following General Order in the Military Department is re-published for information and guidance, so far as it relates to Apothecaries and Assistant Apothecaries employed in the Civil Department:—

No. 550 of 1868.—With the sanction of Her Majesty's Government, His Excellency the Governor General in Council is pleased to authorize certain modifications in the organization of the Subordinate Medical Department in Her Majesty's Indian Service, and to lay down a revised and enhanced scale of pay and pensions for that Department.

2. The system heretofore existing in the Bengal and Bombay Presidencies, under which the purveying duties were performed by the Medical Subordinates, will cease; and these duties will be undertaken, as has heretofore been the practice in the Madras Presidency, by the Commissariat Department, through the agency of a body of Hospital Purveyors.

3. The grade of Hospital Steward, which was constituted for these purveying duties, will be abolished. All the existing members of that grade, who have passed or may be able within six months to pass the examination to qualify them for the grade of Apothecary, will be admitted into the latter grade if they desire it.

4. Those who are unable to qualify themselves by passing the prescribed examination within the given time, or who may not desire to enter the Apothecary grade, will be allowed the retiring pension of their grade, as Hospital Steward, without reference to their length of service; or if they have served fifteen years, the invalid pay of their grade, should they prefer remaining in India.

5. The body of Hospital Purveyors will be divided into three classes in the following proportions, and on the scale of pay specified:—

- The 1st Class, one-eighth of the total number, at Rs. 45 per mensem.
- 2nd Class, three-eighths of the total number, at Rs. 30 per mensem.
- 3rd Class, one-half of the total number, at Rs. 20 per mensem.

6. The Subordinate Medical Establishments at the three Presidencies will be divided into two classes,—

The first to be designated the "Apothecary" class for general employment with European Troops, Hospitals, Depôts, &c., including the Subordinate Medical Department in Bengal, the corresponding portion of the medical establishment in Madras, and the Warrant Medical Officers and Apprentices in Bombay.

The second to be designated the "Hospital Assistant" class for general duty with Native Troops and Native Civil Hospitals, including the present "Native Doctors" in Bengal, "Dressers" in Madras, and "Hospital Assistants" in Bombay.

7. The "Apothecary" class will consist of—

*Senior Apothecaries* (in the proportion of one-tenth of the effective establishment of Apothecaries.

But for the next ten years the number now allowed to each Presidency will not, under any circumstances, be reduced.

*Apothecaries* { 1st Class (after 5 years' service as Apothecary).  
2nd Class (below 5 years' service as Apothecary).

*Assistant Apothecaries* { 1st Class (after 5 years' service as Assistant Apothecary).  
2nd Class (below 5 years' service as Assistant Apothecary).

*Passed Hospital Apprentices.*

*Hospital Apprentices.*

8. All these grades, with the exception of the Hospital Apprentices, will hold the rank of Warrant Officers, and receive Warrants, which will give them a rank above all Non-Commissioned Officers.

9. Passed Hospital Apprentices, when in subordinate medical charge of a body of troops, will have temporary warrant rank as Assistant Apothecaries whilst so employed.

10. The grade of Honorary Assistant Surgeon will form no portion of the regular Medical Subordinate Establishment, but will continue to be given specially to those deemed worthy of the distinction as heretofore. When a Medical Warrant Officer attains this honorary rank, he will no longer be employed as a medical subordinate with a regiment, or corresponding body of European Troops, and will be supernumerary to the fixed establishment.

11. The strength of the "Apothecary" class at the several Presidencies will be fixed by the respective Governments, subject to the approval of the Government of India on the following basis.

12. The effective strength will comprise the numbers of the several grades actually necessary for the duties with European Troops regimentally, and in station hospitals, with depôts, sanitarium, and medical store depôts, as also with the Indian Marine and Telegraph Departments, together with an additional margin of 15 per cent. in each grade to provide for detachments and other temporary duties, and for absentees on general or sick leave.

13. All who may be employed in civil or miscellaneous duties, other than military or those above specified, will be extra to the regular establishment, and will be *seconded*, their names being borne in the Army Lists in *italics*. In the event of a senior Apothecary being so *seconded*, a promotion will be made in his room.

14. The regimental and other military establishments in the three Presidencies will be the same, *viz.*,—

For a European Regiment of Cavalry or Infantry, a Brigade of Artillery or a large Depôt, or Sanitarium equal to a regiment,—

1 Apothecary.

1 Assistant Apothecary.



1 *Passed Apprentice.*1 *Hospital Apprentice at least, and more if available.*

For a detached Battery of Artillery, or a small Depot or Sanitarium,—

1 *Assistant Apothecary.*

For a Garrison or Cantonment Hospital, or Presidency Medical Store Depot,—

1 *Apothecary.*1 *Assistant Apothecary.*

For the Head Quarters of the corps of Sappers and Miners,—

1 *Apothecary or Assistant Apothecary.*

For Provincial Medical Store Depôts,—

1 *Apothecary.*

15. The grade of Second Apothecary at Madras will be abolished, the members being merged in that of Apothecary.

16. The practice obtaining at Bombay of maintaining a separate establishment for the Medical Store Depôts, will also be discontinued, the members so employed joining the regular establishment according to their standing.

17. The future pay of the members of the "Apothecary" class will be a consolidated sum, to cover all expenses, except those specially noted below.

18. When on regimental or corresponding duty, all subordinates will be supplied with free quarters, or, when marching, with camp equipage. Hospital Apprentices will also receive a ration allowance of Rs. 10 per mensem, when not dieted in the hospital to which they may be attached, or in the Medical College. This latter grade will further be provided with the necessary barrack furniture, the usual allowance of bedding, and three suits of uniform clothing annually,—one for cold weather, and two for summer wear, free of cost.

19. The consolidated monthly rates of pay will be,—

	Rs.
Senior Apothecary	400
Apothecary { Above 5 years' service in that grade ...	200
Under 5     ditto     do. ...	150
Assistant { Above 5 years' service     do. ...	100
Under 5     ditto     do. ...	75
Passed Hospital Apprentice ...	50
Hospital Apprentice, 1st year ...	16
Ditto     ditto     2nd     " ...	20
Ditto     ditto     when in College, 1st year ...	20
Ditto     ditto     2nd year ...	25
Ditto     ditto     3rd year ...	30

One-fourth of the above salaries to be forfeited during absence, whether on general leave or medical certificate.

20. In addition to the ordinary rates of pay, a field allowance of Rs. 30 per mensem will be granted to all the Medical Warrant Grades, when marching or in the field.

21. A similar amount will be granted, as a staff or employed allowance, to those grades when senior with or in subordinate medical charge of the Hospital of a British Regiment or detachment of British Troops, or of a Battery of Artillery, or Depot or Sanitarium, or when attached to a General Hospital or Medical Store Depot.

22. The furlough pay, retiring invalid and wound pensions of the several grades will be as follows:—

GRADES.	Annual furlough pay and retiring pension.	Monthly invalid pension.	Annual wound pension.
	£	Rs.	£
Honorary Assistant Surgeon ...	150	175	70
Senior Apothecary ...	100	150	50
1st Class do. ...	80	100	35
2nd Class do. ...	60	85	35
Assistant Apothecary ...	...	40	25

23. These retiring and invalid pensions are inclusive of any pension, which, as Warrant Officers, the recipients may be entitled to from Lord Clive's Fund.

24. Members of the "Apothecary" class, who have completed 25 years' service, exclusive of the period passed in the grade of Hospital Apprentice, will, on retirement, be granted the honorary rank of Assistant Surgeon, if specially recommended for that distinction.

25. Medical Warrant Officers will not be entitled to retire until they have served 30 years in the Department, exclusive of the period served as Hospital Apprentice, unless they are reported by a Medical Committee to be unfit for further effective duty.

26. If invalided in India they must have served 15 years, exclusive of the period passed as Hospital Apprentice, to entitle them to the benefits of the invalid pension, unless they are invalided in consequence of wounds or injuries received, or disorders contracted on service or in the execution of their duties, when their individual cases will be specially considered.

"If invalided in England they will receive "invalid pensions in accordance with the G. G. O. "No. 549 of 5th June 1868 at the following "rates, should they have served 15 and less than "30 years:—

"Honorary Assistant Surgeon ...	£120 per annum.
"Senior Apothecary ...	£ 80     "
"First Class Apothecary ...	£ 64     "
"Second Class Apothecary ...	£ 48     "

"Should their services be under 15 years, they "will receive the English Invalid Pension of the "next lower grade, a Second Class Apothecary in "such case being allowed £36."

27. The following pensions will be granted to the widows of the Medical Subordinate Department:—

	Annual in Europe.	Monthly in India.
	£	Rs.
Widows of Honorary Assistant Surgeons ...	30	30
Widows of Senior Apothecary ...	26	26
Ditto Apothecaries ...	20	20
Ditto Asst. Apothecaries ...	15	15

28. Honorary Assistant Surgeons and other members of the "Apothecary" class, when employed in the independent medical charge of civil



stations, will receive pay according to the scale laid down in Financial Department's Notification No. 2295, dated 25th April 1867, viz. :—

Under 5 years' service in independent		
civil charge	Rs.	350 per mensem.
From 5 to 10 years	"	450 "
" 10 to 15 "	"	550 "
Above 15 years	"	700 "

Length of service to count from the date of entry on the pay of such appointment.

29. No Honorary Assistant Surgeon or member of the "Apothecary" class will hereafter be permanently appointed to the charge of a civil station who has not gone through the regulated course of study in a Medical College.

30. In the event of an Honorary Assistant Surgeon or member of the "Apothecary" class being placed in temporary independent medical charge of a Native Regiment, or a detachment of European or Native Troops constituting the ordinary charge of a covenanted Medical Officer, he will, if he holds a diploma, be entitled to a salary of Rs. 450 per mensem, or, if he has no diploma, to an addition of Rs. 50 per mensem to his departmental pay, together with any additional staff or marching allowance to which he may be entitled.

31. Should an Honorary Assistant Surgeon or other member of the "Apothecary" class holding a diploma be allowed to retain independent medical charge of a Native Corps for upwards of five years, his salary will be increased to Rs. 600.

#### "Hospital Assistant" Class.

32. This branch of the Subordinate Medical Department will consist of 1st, 2nd, and 3rd Class Hospital Assistants, the classes being regulated by length of service and of medical pupils.

33. The regular establishment will comprise the number requisite for, and employed on, military duties, or on those connected with the Indian Marine and Telegraph Departments, together with a margin of 15 per cent. to meet extra and temporary duties and absentees. All the members of this branch required for civil or miscellaneous duties will be extra to the regular establishment, and will be *seconded*, their names being borne in italics on the list.

34. The grade of Sub-Assistant Surgeon will not be considered as forming a portion of the regular establishment of the "Hospital Assistant" class; but, when by their conduct and attainments they can prove themselves well qualified for advancement, a certain number of Hospital Assistants may, if specially recommended, be allowed—the exigencies of the service permitting—to attend the Medical College of their Presidency for a period not exceeding two years, with a view to their qualifying for the grade of Sub-Assistant Surgeon.—See paragraph 47.

35. The establishments requisite for military purposes will be as follows :—

For a Native Regiment of Infantry or Cavalry, or a Native Depot or detachment of greater numerical strength than a wing,—

#### 2 Hospital Assistants.

For a Native Battery of Artillery, a detached company of Sappers, or a detachment of Native Infantry or Cavalry less than a wing,—

#### 1 Hospital Assistant.

For a Station or detail Native Hospital, or Lock Hospital,—

#### 1 Hospital Assistant.

For a Regiment of British Cavalry, a Brigade or Division of Royal Artillery, or a detached Battery of Horse, Field, or Heavy Artillery,—

#### 1 Hospital Assistant.

36. The monthly pay of this branch will be consolidated, and on the following scale :—

	For those qualified in the English language	For those not qualified in the English language
	Rs.	Rs.
1st Class Hospital Assistants of above 14 years' service	60	40
2nd Class Hospital Assistants of above 7 years' service	40	20
3rd Class Hospital Assistants under 7 years' service	25	10
Native Medical pupil, 1st year	7	5
Native Medical pupil, 2nd year	8	6
Native Medical pupil in College or Medical School, 1st year	9	7
Native Medical pupil in College or Medical School, 2nd year	10	8
Passed Medical pupils	16	12

The foregoing allowance to medical pupils includes ration money.

Hospital Assistants will draw as field battalions—those of the 1st Class Rs. 10, and the rest Rs. 5 per mensem, when marching, in the field, or on foreign service. When on general or sick leave, they will forfeit one-fourth of their salaries.

37. Accommodation will be furnished for medical pupils in Hospital and also in College, if required. One suit of uniform clothing will likewise be supplied to them annually.

38. The scale of pension for the Hospital Assistants will be,—

One-third of the average pay of preceding 5 years after 15 years' service, and one-half after 25 years' service as Hospital Assistants if invalidated by a competent Medical Committee, counting from the date of their passing for the grade of Hospital Assistant.

After 30 years' service one-half of the average pay of preceding 5 years, without the necessity of producing a medical certificate.

If invalidated on account of wounds or injuries received on service, they will be allowed,—

One-third of the average pay of preceding 5 years, if under 15 years' service; one-half, if above 15 years' service as Hospital Assistants; and the full amount after 25 years' service.

39. Hospital Assistants who have been advanced to the grade of Sub-Assistant Surgeon will be entitled to retire after completing the requisite service under the Uncovenanted Service Rules, counting their service from the date of passing their examination as Hospital Assistants.

40. Hospital Assistants will hold rank below all Native Commissioned and above all Native Non-Commissioned Officers.

#### Training and Education.

41. With a view to ensure a certain amount of professional training, independent of hospital practice, all Hospital Apprentices and Native medical

al pupils will, subject to the exigencies of the service, be required to pass a given period at one of the Medical Colleges of their respective Presidencies and attend a regular course of lectures. They will, moreover, be required to pass a standard examination in such College before they can obtain promotion to the grade of Assistant Apothecary, or Hospital Assistant, respectively.

42. Both classes will, as heretofore, be required to pass a preliminary examination prior to entrance into the service under the existing rules. Hospital Apprentices will then join a European Regimental Hospital, and Native medical pupils a Native Regimental Hospital or Civil Dispensary. After 2 years' employment in these capacities, if favorably reported on, they will be allowed to join the Medical College, where Hospital Apprentices will be required to serve 3, and medical pupils 2, years.

43. Hospital Apprentices, after passing the requisite examination, will receive the designation and pay of "passed Hospital Apprentice," and will revert to regimental employ or join General or Station Hospitals, until promoted to the grade of Assistant Apothecary.

44. In like manner, Native medical pupils will, on completing their College career, and passing the prescribed examination, receive the designation and pay of "passed Medical pupils," unless or until they are promoted to the grade of 3rd Class Hospital Assistant. In such case they also will join a Military or Civil Hospital, as subordinates, until they receive promotion.

45. On proceeding to and from the Medical College, both classes will receive free passages or a travelling allowance.

46. In order to afford junior members of the "Apothecary" class of undoubted ability and good character an opening to further advancement, a limited number of Assistant Apothecaries after having served 5 years in that grade may, if they are specially recommended as likely to profit by the measure, and if the exigencies of the service permit, be allowed to attend the Medical College for a further period, not exceeding 2 years, to qualify themselves for the grade of Sub-Assistant Surgeon. On appointment to that grade, they will be struck off the establishment of the hospital class, and join the civil body of Sub-Assistant Surgeons under the usual conditions.

47. A limited number of Hospital Assistants will also be allowed to return to the Medical College for a like purpose. A previous service of 7 years in the grade of Hospital Assistant is indispensable, as likewise is a competent practical knowledge of the English language. This opportunity of advancement will only be extended to such members of the service as are reported specially deserving by their general conduct and qualifications, and who have kept up their professional knowledge by the study of English Works on Medicine and Surgery, and who are likely to be able to pass the requisite examination within the prescribed period of 2 years.

No. 1803.

The 22nd March 1869.

RESOLUTION.—The Commission appointed to enquire into the failure of the Bank of Bombay having submitted its report and accordingly

been dissolved, the services of Major J. J. McLeod Innes, v. c., R. E., are replaced at the disposal of the Government of India in the Public Works Department, and the services of Mr. Maxwell Melvill are replaced at the disposal of the Government of Bombay.

ORDERED, that the foregoing Resolution be published in the *Gazette of India*.

No. 1808 A.

Mr. J. L. Lushington made over charge of the office of Accountant General, Bombay, to Mr. C. E. Chapman on the afternoon of the 13th instant.

No. 1837.

Mr. H. D. Sandeman is appointed a Member of the Board of Directors of the Bank of Bengal during the absence from Calcutta of the Officiating Secretary to the Government of India in the Financial Department, or until further orders.

No. 1847.

The 23rd March 1869.

The following revised rules for the delivery of letters, &c., to the holders of Delivery Tickets have been sanctioned by the Governor General in Council, in supersession of those contained in paragraphs XXXV and XXXVI of the orders and rules passed on the 21st April 1866, and published in Home Department Notification No. 189 of that date:—

#### REVISED RULES.

##### *Delivery Tickets.*

Delivery Tickets can be obtained under the following conditions from all Post Offices authorized by the Post Master General of the Province to grant them, viz.:—

- (1). The ticket will remain in force for one year from the date of issue, and will then be cancelled unless renewed for another year. The date of issue or renewal will be noted on each ticket.
- (2). The payment for a ticket or for the renewal of a ticket is Rs. 12, and this sum must be paid in advance. No refunds are allowed. Extra payments may be demanded under heads (3) and (6).
- (3). Tickets can only be used at the Offices from which they were issued, but ticket-holders changing their residence may have them transferred from one Office to another, provided the latter is an Office authorized to grant tickets. The Post Master of the Office of Issue will write the words "Cancelled for Office," under his full signature, and the Post Master of the other Office will write the words, "Accepted for Office," under his full signature. A transfer fee of 1 Rupee is payable to the Post Office which accepts the transferred ticket.
- (4). A ticket-holder is entitled to receive his letters, &c., at the Post Office window.



- (5). Or he may receive in a closed bag his letters and newspapers (also such packets as can conveniently be enclosed in the bag) by the ordinary letter-carrier, if he provides the bag or bags required for this purpose. The weight of any such bag when empty is limited to one pound. The letter-carrier who delivers such a bag is bound to receive charge of an empty bag in return, if tendered to him, but the ticket-holder may use the bag for sending letters by the hand of his own messenger to the Post Office, where the bag will be opened by the Post Master or other specially appointed Officer of the establishment. Any postage due on the contents of a bag must be paid on delivery of the bag.
- (6). A ticket-holder, being a Government Official, may, when temporarily absent from his station on tour or otherwise and on payment of the additional fee mentioned below, permit the Head Clerk or other Officer of his establishment to forward in the Official Packet made up by his Office all private covers arriving to his address by Post, which would otherwise have to be re-directed and sent separately by Post. The re-direction postage otherwise chargeable will thus be avoided, and in lieu of this an extra fee of Rs. 12 is payable. The extra payment will entitle him to the exercise of the privilege during the currency of his delivery ticket, and will be noted thereon under the signature of the Post Master.

*Delivery at window not claimable without Ticket at Offices where Tickets are issued.*

At Post Offices authorized as above to grant delivery tickets, no person residing within the ordinary delivery range, can claim to have his letters, &c., delivered at the window unless he holds a delivery ticket. But the Post Master may deliver from the window to such persons if no immediate delivery by letter-carrier or messenger is about to take place, and if the Office is open for delivery at the time of application.

*Window Delivery how to be made at Offices where Delivery Tickets not issued.*

At Post Offices not authorized to grant delivery tickets, delivery may be made from the window to any persons who register their names at the Post Office as being desirous of having their letters retained until called for, instead of being sent out in ordinary course for delivery, or to persons who, without having registered their names, apply for letters under circumstances similar to those described in the last sentence of the preceding paragraph.

No. 1864.

Mr. A. Anthony, an Assistant in the Office of the Accountant General, North-Western Provinces, is appointed First Assistant Accountant General, North-Western Provinces, and promoted to the Fourth Class of the Financial Department, *vice* Mr. W. W. Crawford, deceased.

Mr. R. E. Hamilton, an Assistant in the Fifth Class of the Financial Department, is transferred from the Office of the Financial Secretary to the

Government of India to that of the Accountant General, North-Western Provinces.

Mr. G. H. R. Hart is appointed to officiate in the Fifth Class of the Financial Department as an Assistant in the Office of the Financial Secretary to the Government of India.

No. 1884.

*The 24th March 1869.*

The Governor General in Council is pleased to prescribe the following rules in respect of Currency Notes lost in transmission by the Post:—

In ordinary cases of lost notes, the Currency Department registers notes reported to have been lost, and communicates by letter with the losers. In cases where the holders of notes knowingly disregard the Notification of Government, making it compulsory to register letters containing Currency Notes, payment for half notes lost under such circumstances should only be made as the law would oblige, *viz.*, at the counter of the Currency Office under the usual bond, and that the Currency Office should refuse to correspond regarding notes so lost, or to remit the amount as is done in ordinary cases.

In cases of entire notes lost in unregistered covers, which are sent to the Post knowingly in disregard of the orders of Government, such losses should not be recognized by the Currency Department, and payment should be refused.

No. 1888.

**RESOLUTION.**—The Governor General in Council, in exercise of the powers conferred on him by the Indian Income Tax Act, Sections 9 and 39, and of all other powers enabling him in this behalf, is pleased to prescribe the following rules for the guidance of officers in matters connected with the enforcement of the said Act.

1. All persons described in Sections 8 and 9 are subject to a deduction

Part II.

of one per cent. from their salaries, pensions, or annuities at the time of payment, if those salaries, pensions, or annuities are at the rate of Rs. 41-10-8 per mensem or more, except in the case of Military salaries, which are exempted if they do not exceed Rs. 500 per mensem. It will be observed that Police salaries do not now share the exemption accorded to Military salaries, and that the assessment under this part of the Act is not made with reference to annual income, but with reference to the rate at which the salaries, &c., are from time to time paid.

2. The term "salary" includes all pay and allowances (not being fees of a fluctuating character which are assessable under Part IV) of appointments, whether substantive, officiating, or temporary, excepting special sums allowed to meet disbursements on the public service. Provided that fixed monthly allowances ordinarily paid with the salary of an office or employment, whether the service for which such allowance is nominally granted be performed or not, shall be held to be salary.



3. All sums stopped under the authority of Government in the nature of payments to pension or annuity funds, to regimental mess or band funds, or the like, shall be deducted from the salary previous to assessment.

4. If any servant of Government has insured his life or that of his wife, or has contracted for a deferred annuity on his own life or that of his wife, with an Insurance Company, he may make application to the Examiner of Claims or other officer whose duty it is to deduct the tax from his salary; and on proving to the satisfaction of that officer the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the tax on such payment. Provided that such payment, together with the fund subscriptions which may have been deducted from his salary, and therefore exempted from assessment, does not exceed ten per cent. of the full salary. If it do so exceed ten per cent., refund will be disallowed on the excess.

5. The return made under Section 9 will serve as a check on the subsequent payments to be deducted from the salaries of the servants of companies, &c., at the rate of one per cent. But it must be observed that if the rate of any person's salary is altered during the year, the assessment will be at one per cent. on the actual salary paid. So if, after the return has been made, any person is taken into the employ of a Company on a salary of Rs. 41-10-8 or upwards, that salary will be subjected to assessment. The Collector will take steps to satisfy himself that such is the case. He will also make arrangements with the Companies, &c., as to the time and method of receiving the amount of deductions from the salaries of persons in their employ. The payments to the Collector should be made at least once a quarter, if monthly payments be found inconvenient. The same remarks apply to pensions and annuities.

6. If any person assessable under Section 9 has insured his life or that of his wife, or has contracted for a deferred annuity on his own life or that of his wife, with an Insurance Company, he may make application to the Collector, and on proving to his satisfaction the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund on the amount of the tax on such payment. Provided that such refund do not exceed one-tenth of the tax paid by the said person during the year of assessment. No abatement under this rule or under rule 4 shall entitle any person to exemption from assessment on the ground that his monthly salary is thereby reduced below Rs. 41-10-8.

7. All payments made on or after the 1st April 1869 on account of salaries, annuities, or pensions will be subject to assessment under the Act. For instance, salaries for the month of March will be so subject.

8. The mode of assessment on Joint Stock Companies has been entirely altered. The Collector should take immediate steps for

Part III.  
obtaining from the Treasurer or other proper officer the statement of profits which that officer is bound to prepare. Resort should not be had to a prosecution under Section 24, unless the Collector is satisfied that such officer is wilfully delaying or refusing to prepare and deliver the statement.

9. The most important alteration of the law has been made in Part IV of the Act. Under it every kind of income and profits not assessed under the previous parts are subjected to assessment in accordance with Schedule A. Thus, in estimating the income of each person, the Collector will take into the account all income or profits accruing or arising in British India from land, or houses, or interest on Government Promissory Notes, as well as from trades and professions. If any person of the class described in Sections 8 and 9 of Part II is exempted from assessment under that Part, owing to his salary, pension, or annuity being less than Rs. 41-10-8 per mensem, he will, if he has, in British India, other income which, added to his salary, raises his entire income to above Rs. 500 for the year, be liable to assessment on the whole under Part IV. All Military salaries will, however, be left out of the account in this part (since, if assessable at all, they will be dealt with under Part II), as well as all profits from shares of companies assessable under Part III.

10. The Collector must ascertain by every available means in his power the various sources of income of each person to be charged, and the total amount for the year, at which it may fairly be estimated. On the vigilance and circumspection with which the Collector may discharge this important duty, the success of the present measure must mainly depend. Seeing that the Government has refrained from demanding returns, in order to meet the public convenience, it expects that the tax-payers will, on their part, render all reasonable aid to the assessing officers in making the assessment. When any portion of the income to be assessed accrues in any other district than that in which the person resides, the Collector of the latter district must, before making his assessment, communicate with the Collector of the former district, who must give every information in his power to assist in arriving at a correct estimate, and in order that the notice may be properly filled up. Particular attention is called to this instruction, as it is believed that, from neglect of it, incorrect assessments were frequently made under Act IX of 1868. The Collector should also communicate with the Account Department for information regarding persons receiving interest from Government Securities.

11. The profits from lands and houses occupied by the owner should be estimated at the rack rent at which they are worth to be let for the year. When any house shall be divided into distinct portions, and such portions shall be occupied by distinct owners or their respective tenants, each such portion shall be held to be 'a house' under these rules. If any person deriving profits from land or houses dies before payment of the duty, the Collector must make a fresh assessment on the representative of such person.

12. The provisions for the service of notices and granting of receipts are clear. Although it is not expressly required by the Act, the Collector should serve a notice on the Treasurer or other proper officer of the duty assessed on companies under Part III. The notice will be similar in character to that prescribed in Section 16.

13. It is no longer necessary that the duty demanded should be paid before an objection can be heard by the Collector, though such payment is necessary before an appeal from the Collector's order can be heard by the Commissioner.

14. Before passing orders on any petition of objection preferred under Section 19, the Collector must carefully examine the evidence presented by the petitioner, and call for such further evidence as may be necessary to arrive at a proper decision in the case. The ascertained profits of the year of account preceding the year of assessment will be *prima facie* the basis of the Collector's decision. Any special circumstances tending to prove that the profits of the year of assessment will materially differ from the profits of the previous year, will be allowed due weight.

15. Against the gross receipts no deductions should be allowed on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits on which the assessment has been made, nor on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes.

Deductions from the gross receipts may be allowed on account of the following items:—

(a). In the case of professions and trades—

Sums expended in the repairs of implements, utensils, or articles used solely for the purpose of the profession or trade, calculated on an average for the past three years.

Sums expended during the year of assessment for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of the profession or trade, and rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

Ten per cent. on the rack rent of such premises on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

Sums expended during the year of assessment in the payment of persons employed solely in such profession or trade.

The amount of any losses of the stock-in-trade during such year. The excess loss sustained during the year of assessment in any profession or trade over and above the profits thereof may be set against the excess profits of any other profession or trade exercised by the same person.

The amount of any bad debts for the first time ascertained and written off as such during the year.

Interest paid on money borrowed for the purpose of the trade or profession.

Sums paid during the year to an Insurance Company for insurance of the life, or for a deferred annuity on the life, of the person assessed or his wife, not exceeding one-tenth of the said profits.

(b). In the case of profits from houses—

Any rent paid on account of such houses, but not taxes, or local rates, or cesses.

Sums expended for insuring and keeping insured such houses.

Ten per cent. on the rack rent of the houses on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

(c). In the case of income or profits from land—

Any rent or land revenue payable for the year of assessment in respect of the land.

Sums expended during the year of assessment in the cultivation of the land, but not in its permanent improvement.

Interest on sums expended in the permanent improvement of the land.

(d). In the case of profits from lands or houses—

Sums expended in collecting the rent, not exceeding six per cent. of the gross rental. In the case of landholders this will cover cesses at village servants and other such expenses.

Annual interest payable to a mortgagee.

16. It will be observed that in passing orders on a petition of objection, the Collector has not the power to enhance the petitioner's assessment. Such enhancement will be made so as to charge the petitioner with duties in accordance with Schedule A.

17. An important power is also given to the Collector under Section 23 to make a supplementary assessment if any source of income or profit chargeable under this part was overlooked in making the original assessment.

18. In order to procure a conviction before a Magistrate under Section 35, it will be only necessary to prove service of the notice required by Section 37, and the non-payment of the amount therein demanded. The Collector must be prepared with proof of such service.

19. The privilege of paying by instalments is lost if the duties be not paid within 15 days from the service of the notice. No discount is allowed to persons who may pay the whole duties at once instead of by instalments.

20. The Local Governments will make rules for the recovery of the tax by revenue processes under Section 33, and prescribe the form of registers for recording particulars of such processes.

21. Any person who has paid duties under Schedule A of Act IX of 1868 is entitled, when making his first payment under the present Act to a refund of one-twelfth of such duties if he was assessed for the entire year; one-ninth, if he was assessed for three quarters of the year; one-sixth, if he was assessed for the half year; one-third, if he was assessed for the last quarter only. In the statements and accounts the whole tax under the present Act must be entered, the refund under Section 34 being shown separately and charged *per contra*.

22. All fines will be made over by the Magistrates to the Collector, who will credit them in the same manner as the duties.

23. In assessments under Parts II and III of the Tax will be neglected.

24. The instructions given to Local Governments for conferring the powers of Collectors and Commissioners under Act IX of 1868 will *mutatis mutandis* be generally applicable under the present Act.

25. The Governor General in Council is pleased under Section 39, to delegate to all Local Governments the power of making further rules subsidiary to these rules. Such further rules should be reported to the Governor General in Council.



26. The following forms are prescribed as required by the Act:—

**Form 1.**

*Return to be made by Treasurer or other proper Officer of a Company, &c., under Section 9 of the Indian Income Tax Act.*

**PART 1.**

*Employees.*

Name.	Employment.	Monthly rate of salary at date of return.

**PART 2.**

*Pensioners.*

Name.	Monthly rate of pension at date of return.

**PART 3.**

*Annuityants.*

Name.	Monthly rate of annuity at date of return.

I, A. B., do hereby declare that the above return is correctly prepared in accordance with Section 9 of Act IX of 1869.

S.

*Treasurer or other proper officer.*



**Form 2.**  
*Notice under Section 16 of the Indian Income Tax Act.*

Number \_\_\_\_\_ To \_\_\_\_\_  
Date \_\_\_\_\_

You are hereby required to take notice that you have been assessed under Part IV of Act IX of 1869, according to the particulars specified below. If you do not pay the duty on or before the date mentioned, you will be proceeded against according to law. A receipt will be granted at (place) on (time) by (name of officer) to whom the payment should be made.

Source or sources of estimated income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Estimated amount of income or profits.	Year or portion of year for which duty is payable.	Amount of duty payable.	Date of payment.
		Not less than Rs. But less than R.	Year ending 31st March 18 .	Rs.	Within 15 days from the service of this notice. If the amount of duty equal or exceed Rs. 24. ADD— If you pay Rs. within 15 days from the service of this notice, you may pay the remaining moiety on or before the 1st October 18 .

(Collector's Signature.)

**Form 3.**  
*Receipt under Section 18 of the Indian Income Tax Act.*

Number \_\_\_\_\_  
Date \_\_\_\_\_

Received from \_\_\_\_\_, the sum of Rs. \_\_\_\_\_ being the amount of duty or (the first or second instalment of duty) as the case may be assessed on \_\_\_\_\_ under Act IX of 1869, according to the particulars specified below.

Source or sources of income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Amount of profits or income.	Year or portion of year for which the duty is paid.	Amount of duty paid including fine, if any.	Date of payment.	Amount of instalment, if any, remaining to be paid on or before the 1st October 18 .
		Not less than Rs. But less than Rs.	Year ending 31st March 18 .			

N. B.—If the receipt be for an instalment, the words "first instalment" or "second instalment" should be written across it.

(Collector's Signature.)

**Form 4.**  
*Notice under Section 32 of the Indian Income Tax Act.*

Number \_\_\_\_\_ To \_\_\_\_\_  
Date \_\_\_\_\_

Whereas you were assessed under Act IX of 1869 with a duty of Rs. \_\_\_\_\_ of which you have paid Rs. \_\_\_\_\_ only, you are hereby required to pay the remaining sum of \_\_\_\_\_ in default of such payment you will be proceeded against according to law.



**Register 3.***Register of Petitions of Objection under Section 19 of the Indian Income Tax Act.*

Number.	Date of Petition.	Name of Petitioner with number in the Register of Notices.	Purport of the Petition.	Number of persons summoned under Sec. 22.	Decision with grounds and date.	REMARKS.
1	2	3	4	5	6	7

**Register 4.***Register of Appeals from the order of the Collector under Section 21 of the Indian Income Tax Act.*

Number.	Date of Appeal.	Name of Appellant with date of his receipt for the duty.	Name of Collector against whose order the appeal is made, with date of the order.	Purport of Appeal.	Number of persons summoned under Sec. 22.	Decision with its grounds.	Refund ordered.	REMARKS.
1	2	3	4	5	6	7	8	9

**Register 5.***Register of Prosecutions before a Magistrate under Sections 24 and 25 of the Indian Income Tax Act.*

Number.	Name of person prosecuted.	Number of notice and date of service.	Magistrate before whom prosecuted.	Decision of Magistrate.	Amount recovered and date of recovery.	REMARKS.
1	2	3	4	5	6	7



27 The following returns will be submitted by the local Governments and Administrations to the Government of India:—

### Return 1.

#### Return of Assessments under Part IV of the Indian Income Tax Act.

										Demand.	Realizations.	Balance.	Refunds under Sec. 34.
Persons whose incomes or profits are assessed at not less than Rs. 500 but at less than Rs. 1,000 ...													
Ditto	ditto	1,000	"	"	"	2,000	...	...					
Ditto	ditto	2,000	"	"	"	10,000	...	...					
Ditto	ditto	10,000	"	"	"	1,00,000	...	...					
Ditto	ditto	1,00,000 and upwards.											
TOTAL										...			

The column for Demand will show the final demand after objection and appeal, or, in case of a prosecution before a Magistrate, the amount of fine under Section 25.

A similar return will be made of assessments on Companies under Part III, with a column added after the column for Demand, headed "Fines under Section 24." These fines will be shown as modified by the Commissioner.

### Return 2.

#### Return of Assessments on Servants, Pensioners, and Annuitants of Companies, &c., under Section 9 of the Indian Income Tax Act.

						Amount of Tax.			
Persons whose incomes assessed under Part II are not at a less rate than									
		Rs. A. P.							
Ditto	ditto	41	10	8	per mensem, but are less than	83	5	4	...
Ditto	ditto	83	5	4	ditto ditto	166	10	8	...
Ditto	ditto	166	10	8	ditto ditto	833	5	4	...
Ditto	ditto	833	5	4	ditto ditto	8,333	5	4	...
Ditto	ditto	8,333	5	4	ditto and upwards				...
TOTAL ...									

All the above returns will be submitted half-yearly for the half-year ending 30th September and 31st March.

# Return 3.

Annual Return showing details of Assessments made under Schedule A of the Indian Income Tax Act on different sources of Income.

Sources of Income or Profits.	CLASS 1.		CLASS 2.		And so on to Class 5.	TOTAL.	
	No.	Tax.	No.	Tax.		No.	Tax.
I. PROFESSIONS—							
a. Religion	...	...	...	...	...	...	...
b. Education and Science	...	...	...	...	...	...	...
c. Fine Arts	...	...	...	...	...	...	...
d. Law	...	...	...	...	...	...	...
e. Medicine	...	...	...	...	...	...	...
f. Engineering	...	...	...	...	...	...	...
II. EMPLOYMENTS—							
a. Clerks, Bailiffs, Shopmen (salaried)	...	...	...	...	...	...	...
b. Servants (domestic)	...	...	...	...	...	...	...
c. Ditto (jobbed)	...	...	...	...	...	...	...
d. Artisans (not keeping shops for the sale of manufactured articles)	...	...	...	...	...	...	...
III. COMMERCE—							
a. Agents	...	...	...	...	...	...	...
b. Bankers and Money-lenders	...	...	...	...	...	...	...
c. Merchants (not manufacturers)	...	...	...	...	...	...	...
1. General	...	...	...	...	...	...	...
2. Piece Goods	...	...	...	...	...	...	...
3. Grain	...	...	...	...	...	...	...
4. Salt	...	...	...	...	...	...	...
5. Others	...	...	...	...	...	...	...
d. Traders in—							
1. Woven fabrics and dress	...	...	...	...	...	...	...
2. Building materials and furniture	...	...	...	...	...	...	...
3. Metals	...	...	...	...	...	...	...
4. Food	...	...	...	...	...	...	...
5. Salt	...	...	...	...	...	...	...
6. Spirits, Drugs, and Tobacco	...	...	...	...	...	...	...
7. Fuel	...	...	...	...	...	...	...
8. Animal and vegetable substances (not food)	...	...	...	...	...	...	...
9. Books and Stationery	...	...	...	...	...	...	...
10. Miscellaneous	...	...	...	...	...	...	...
e. Carriers	...	...	...	...	...	...	...
f. Dealers in Animals	...	...	...	...	...	...	...
g. Manufacturers (wholesale) of—							
1. Cotton Goods	...	...	...	...	...	...	...
2. Woollen do.	...	...	...	...	...	...	...
3. Jute, Flax, and Hemp	...	...	...	...	...	...	...
4. Silk	...	...	...	...	...	...	...
5. Indigo	...	...	...	...	...	...	...
6. Sugar	...	...	...	...	...	...	...
7. Tea	...	...	...	...	...	...	...
8. Metals and Machinery	...	...	...	...	...	...	...
9. Others	...	...	...	...	...	...	...
IV. LAND—							
a. Proprietors and Sub-Proprietors	...	...	...	...	...	...	...
b. Tenants	...	...	...	...	...	...	...
c. Cultivators	...	...	...	...	...	...	...
V. HOUSES—							
a. Proprietors	...	...	...	...	...	...	...
b. Lessees	...	...	...	...	...	...	...
VI. INTEREST—							
a. From Government Securities	...	...	...	...	...	...	...
b. From other sources	...	...	...	...	...	...	...
VII. MISCELLANEOUS—							
TOTAL	...	...	...	...	...	...	...

N.B.—The 5 classes are those specified in Section 1.  
Each person will be entered under that class from which he derives the greater part of his income.  
A trader's return should be made classifying his business according to the nature of his business.

ORDERED, that the above Resolution be published for general information in the *Gazette of India*, and communicated to the several Departments, Governments, and Administrations for information and guidance.

## No. 1891A.

From the 1st of April 1869, the following Rule for the treatment of official correspondence will come into operation, superseding the Rules passed in the Home Department under date the 4th May 1866, No. 567.

## A—PRIVILEGED OFFICES.

2. The Public Offices, enumerated in the annexed list, will be privileged to send and receive (without actual payment of postage) all letters and packets *bond fide* and exclusively on Her Majesty's Service. The Post Office will keep an account of the postage due on the official correspondence of each privileged office, in the manner described under Section G.

*Official covers despatched from a privileged office.*

3. Official covers despatched from a privileged office must be properly tied up, faced and enclosed in a bag sealed with the seal of the office.

4. Each cover must be endorsed and addressed according to the specimen form given in the margin, under the full signature (autograph or stamp) of the Head Clerk, or some other principal officer of the establishment.

5. Official covers, which it may be inconvenient for a privileged office to send to the Post Office in the official bag, should be pre-paid by service stamps, unless addressed to a privileged office, in which case they may be posted under Rule 9.

At the Presidency towns and other places where there is a separately organized local post for the receipt and delivery of letters at frequent intervals during the day, it may often be convenient for privileged offices to post local letters in a neighbouring pillar-box, instead of sending them to the Post Office in an official bag, and in such cases this rule ought to be availed of.

*Official covers delivered to a privileged office.*

6. Official covers will be delivered to a privileged office enclosed in the official bag and sealed and sent out with the ordinary delivery, or given to the messenger of the office, should one be in attendance.

7. For rules relating to supplementary postage accounts in respect of privileged officers proceeding on tour and in certain other cases, see Section D; and for rules relative to the adjustment of postage accounts, see Section G.

## B—OFFICES NOT PRIVILEGED.

8. Offices not privileged consist of those Government offices which are not included in the list, and do not therefore enjoy the privilege referred to in Rule 2.

*Official covers despatched from offices not privileged, to the address of privileged offices.*

9. Official covers despatched from an office not privileged to the address of a privileged office must be endorsed and addressed according to the specimen form given in the margin, under the full signature and official designation of the person by whom they are despatched. The address must include the full official designation of the office to which the cover is directed.

On H. M.'s Service only.  
To THE SECT. TO THE  
GOVT. OF BENGAL,  
A. B., CALCUTTA.  
Supt., Botanical Gardens.

*Official covers despatched from offices not privileged and addressed to other than a privileged office.*

10. Official covers despatched from an office not privileged and addressed to other than a privileged office should be pre-paid by Service Labels and endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are despatched.

Service Labels On H. M.'s Service only.  
To THE DIST. SUFFY. OF POLICE,  
A. B., LUCKNOW.  
Deputy Collector of Customs.

## C—CORRESPONDENCE SUPERSCRIBED "SERVICE BEARING."

11. Communications sent by Government Officers in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are sent. Covers so addressed will be regarded by the Post Office as private letters, but will be charged on delivery with bearing postage at "forward" (*i. e.*, pre-paid) rates, and not at double rates. Under this head come replies sent to communications of the kind noted on the margin, as well as any other communications of a like kind which Government Officers may make to individuals (whether private persons or Government Officers) relating to the private interest of the addressees.

Service Bearing.  
To A. B.,  
C. D., CALCUTTA,  
Accountant General.

12. Communications sent by private persons to Government officials relating to the affairs of Government may be endorsed according to the specimen form given on the margin, under the full signature and address of the sender. The address must include the full official designation of the public office to which the cover is sent. Such covers will be charged on delivery at the rate to which they would have been liable if pre-paid by stamps. This rule is intended to provide for cases of zemindars reporting the occurrence of crime to a Police Officer; of employers of labourers sending returns required by the Protector; of aided schools forwarding returns required by a Government Inspector; and of any similar reports or returns required by Government for its own

Service Bearing.  
To THE DISTRICT SUPERIN-  
TENDENT OF POLICE  
A. B., LUCKNOW.  
(Address to be entered.)



purposes from private individuals, societies, associations, or institutions.

13. In cases where it is not thought advisable to entrust postage stamps to a subordinate official who has to correspond with, or send returns to, a superior (not being a privileged officer), he may be allowed by his superior to address official covers to him under the above rule: and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the Receiving office (*vide* rule 23, clause 3).

#### D.—SUPPLEMENTARY POSTAGE ACCOUNT BOOKS FOR PRIVILEGED OFFICERS WHEN ON TOUR, AND FOR CERTAIN OTHER CASES.

14. Privileged officers proceeding on tour will be supplied by the Post Office at their head quarters, with a supplementary postage account book, which must be presented by the traveller at any Post Office where the privilege of sending and receiving official covers, without actual payment of postage, may be claimed. The book will be left with the Post Master of the place during the stay of the officer on tour, and taken back on his departure; the entries made therein being totalled by the Post Office before it is returned. At the close of each calendar month, the officer on tour must take out from the book the leaf relating to the month, and forward it to the Post Office at his head quarters, for incorporation in the regular account; and on his return to his head quarters, the book must be at once sent to the Post Office in view to the incorporation in the regular account of any remaining entries of the supplementary book.

15. If a privileged officer goes on tour without a supplementary postage account book, or if having one he does not present it at the Post Office, he cannot enjoy the privilege of sending and receiving covers without actual payment of postage, but he may in such case post covers under the rules prescribed for officers not privileged.

16. For a Governor or Lieutenant Governor proceeding on tour, the same rules apply, except when a Camp Post Office is organized. In that case the Camp Post Office will keep the postage account, forwarding monthly returns to the Head Quarter Post Office.

17. A District Officer (see definition of the term in the list, entry No. 23) may obtain from the Post Office at his head quarters supplementary postage account books for the use of Assistants or Deputies stationed in the interior of the district and in charge of Sub-Divisions, the Post Master who supplies such books being informed of the designation and locality of the subordinate office for which each is required. These books, when supplied to Sub-Divisional Officers, will be placed by them in the Post Office where they desire to enjoy the privilege, and will entitle them to send and receive official covers just as if they were privileged officers. At the close of each calendar month the Sub-Divisional Officer will obtain from the Post Office the leaf containing the entries for that month, totalled by the Post Master, and will forward it to his superior (the District Officer). The District Officer, after collecting all the returns from

his Sub-Divisional Officers, will forward them to the Post Master at the head quarter station with an abstract showing the total for each Sub-Divisional Office, and in doing so he will be expected to examine the accounts, and take notice of any apparent abuse of the privilege, as well as to discontinue the arrangement in any case where the amount of correspondence is not sufficient to render it necessary.

18. Similarly, District Superintendents of Police may obtain supplementary postage account books for the use of Assistant Superintendents stationed in the interior of the district.

#### E.—SPECIAL RULES FOR SPECIAL DEPARTMENTS.

19.—There are some Government Departments the accounts of which it is desirable to keep separate, either because the expenditure does not form a charge on the general revenues of the country, or because there is a special object in seeing how far they are really self-supporting.

20. In so far as these departments are worked by a separate agency, it will only be necessary to bear in mind that all letters or packets sent from such special offices as are not privileged should be pre-paid by ordinary stamps, and that such special offices as are privileged should

adjust their accounts by actual payment either in cash or by transfer in account.

21. But many of these departments are not worked wholly by a separate agency, Government officials, holding various offices in the country, may be appointed to be also Money Order Agents, District Officers may act as local Registrars of Assurances, or as Presidents or Secretaries of Local Fund Committees, or as Managers of Estates under the Court of Wards; the Master Attendant or Superintendent of Marine may manage the affairs of a Port Fund; the Director of Public Instruction, or Members of his office or staff, may manage a book-selling agency, or a Newspaper like the *Punjab Sirkaree Akhbar*; and Government Officers of various positions may be also connected in various ways with other local Institutions.

22. In these and similar cases, care must be taken by Government Officers not to mix up the postage charges which they may incur on account of such work with the postage charges appertaining to their substantive offices, whether the latter be paid in the form of service stamps, or in account with the Post Office; and the best way to avoid such mixing up of accounts is to pre-pay communications which may be sent by them in virtue of their association with such special departments by ordinary postage stamps, charging the cost to the special department concerned.

\* *e. g.*—  
Telegraph Department.  
Indo-European Telegraph Department.  
Registration Department.  
Management of Estates under the Court of Wards.  
Money Order Agency.  
Paper Currency Department.  
Cotton Frauds' Department, Bombay.  
Government Printing Establishment.  
Port Funds.  
Municipalities.  
Small Cause Courts, at the Presidency.  
Agencies for the distribution and sale of Books.  
Agencies for laying Palkee Daks for Travellers.  
Newspaper Agencies, such as the *Punjab Sirkaree Akhbar*.  
Emigration Department, local.  
Ditto ditto foreign.  
Unconvenanted Civil Service Examination Department, Madras.  
Military Funds.  
Local Fund Committees, &c.  
British Administrations of Native States of which the general expenditure does not form a charge against the Imperial Revenues, Committees, &c.

23. In some cases the object may be attained more easily, as for example,—

- (1).—A District Officer, who is also a local Registrar, when sending returns, &c., by post to the Registrar General (whose office is in the privileged list), should send the covers as from an unprivileged office under Rule 9, taking care, if his own office is a privileged one, not to send such covers in his official bag, and not to endorse them with the word "paid" as prescribed in Rule 4. By this means the postage will be charged by the Post Office in account with the Registrar General.
- (2).—A Sub-Registrar of Assurances addressing the District Registrar may send the cover "service bearing" under Rule 13. By this means the District Registrar will be made to pay for the cover in cash on delivery.
- (3).—A Civil Court forwarding memoranda of decrees to a Registration Office should send them "service bearing" under Rule 13, the Registration Office paying for them on delivery. By this means the Registration Department to which the registration fee is credited is made to pay the postage.

24. The heads of all departments of the kind referred to in this section must arrange for the proper incidence of postage charges in accordance with the foregoing directions.

#### F.—MISCELLANEOUS.

25. All official covers conveyed by General Post, even within the limits of one district, will be subject to the above rules: the exemption of the official correspondence of local officers within the limits of their respective districts being withdrawn, so far as concerns conveyance by the General Post, from the date on which these rules come into operation.

26. Judicial processes issued by Courts communications made by Military Committees for the adjustment of the estates of deceased officers, and all correspondence of a like character which Government officers may carry on, should either be sent "bearing" or pre-paid by means of ordinary postage stamps, the postage being charged to or realized from the parties interested.

27. Commanding Officers have been authorized by Government to pre-pay, by means of ordinary postage stamps, *urzees* from sepoys respecting their estates in Oude, and the replies to such *urzees* should be sent "service bearing" under Rule 11, the postage charged being paid by the Commanding Officer.

28. Money Order Advices, when sent open at the ends, and with the words "Money Order Advice" printed on the outside, are not chargeable with any postage, owing to an arrangement which has been made under which postage will be paid by the Central Office at the rate of  $\frac{1}{2}$  anna for each Money Order Advice issued throughout the country.

29. Complaints against the Post Office, certified as such under the full signature and address of the sender, and addressed to any officer of the Postal Department, are not chargeable with any postage.

30. Official communications addressed to Government Offices "On H. M.'s Service" under Rules 4, 9, or 10, or "service bearing" under Rules 12 or 13, are not liable to additional postage on account of re-direction.

31. Government Officers are bound to receive and pay any postage which may be due on covers addressed to them under the superscription—"On H. M.'s service" or "service bearing." If the charge of postage results from any irregularity or omission on the part of the sender, his fault should be represented to the proper authority.

32. Service postage labels can be purchased at any Government Treasury by public officers requiring them, but Treasury Officers are enjoined not to sell them to private individuals, societies, associations, or institutions, or to the officers of any of the special departments mentioned under Section E.

33. The penalty for a false certificate on any article sent by post is a fine not exceeding Rs. 500 (Section 43 of the Post Office Act of 1866).

34. Covers posted by a privileged office under Rule 4, but without the word "paid" will be treated as if posted by an unprivileged office, *i. e.*, charged in the account of the receiving office if it be privileged, and charged with postage at pre-paid rates if addressed otherwise than to a privileged office. Covers sent by an unprivileged office under Rule 10, but without service stamps, will be charged with postage on delivery at pre-paid rates, and if the stamps affixed be insufficient, the deficiency will be charged. Any other irregularity or incompleteness of the address or superscription, whether under Rules 4, 9, 10, 11, 12, or 13, will render the cover liable to be treated as an ordinary unpaid cover.

35. Government Officers when on leave, and those who have retired from the service of Government can correspond only as private individuals.

36. The limits of weight and size, in respect of official letters or packets, are the same as those\* prescribed for ordinary packets; a cover exceeding those limits can only be forwarded as a banghy parcel, and must either be pre-paid by ordinary postage stamps by the sender or paid for in cash by the addressee. Receipts for such banghy parcels when presented ready written will be returned stamped with the Post Office stamp. Service banghy parcels forwarded bearing postage, will be accompanied on delivery with a separate receipt for the amount due, which will be given to the addressee on payment. The receipts so given may be used by public offices as vouchers in support of payments made. Service banghy parcels are exempted from the rule requiring them to be packed in wax-cloth or tin, and sealed at intervals along the lines of sewing, but they must be securely packed.

#### G.—POSTAGE ACCOUNTS OF PRIVILEGED OFFICES.

37. Official covers despatched by a privileged office and marked "paid" will be charged in its account. Each day's despatches will be weighed in bulk, and the weight entered in a book, fractions of a *tolah* being reckoned as a full *tolah*. The total weight at the close of each month will



be charged for at the rate of 1½ anna per tola, fractions of an anna being reckoned as a full anna.

38. Official covers delivered to a privileged office (except those which have been forwarded as "paid" from a privileged office or on which postage is separately chargeable under Rules 12, 13, 34 or 36) will be charged in its account on the same principle in respect of entry, weight, and assessment as above.

39. The postage accounts of privileged offices will be adjusted in such way as may from time to time be ordered by Government. All privileged offices belonging to the special departments referred to in Section E must adjust their accounts by actual payment either in cash or by transfer in account.

40. In order to afford to public offices the means of checking the postage accounts kept against them in the Post Office, reasonable opportunity will be given, under the orders of the Post Master General, for the inspection of the Post Office account by an officer deputed for the purpose from any public office.

#### H.—OFFICIAL CORRESPONDENCE WITH PLACES ABROAD, OR BETWEEN INDIAN POST OFFICES WHEN CONVEYED BY BRITISH OR FRENCH MAIL PACKETS.

41. The rules contained in the preceding sections relate exclusively to official inland correspondence, *i. e.*, correspondence conveyed between one Indian Post Office and another by H. M.'s Indian Post.

42. Official correspondence with places abroad or between Indian Post Offices when conveyed by British or French mail packets (*e. g.*, between Calcutta and Madras or between Bombay and Aden) is governed by the same rules as ordinary private correspondence, and neither service stamps nor official franks will be recognized for such correspondence.

43. The only exception to the preceding rule has reference to official correspondence sent by British packet to or from the "India Office, London," which has a special account for overland postage with the London Post Office. Official covers intended for the India Office, London, need not be prepaid if superscribed as on H. M.'s service under the full signature and official designation of the sender.

*List of Public Offices with which the Post Office will keep accounts of Postage on official letters received and despatched, and for which official bags will be made up.*

1. Accountant General, or Deputy Accountant General in a Presidency or Province.
2. Accountant General, Public Works Department.
3. Adjutant General and Assistant Adjutant General of Division, including Staff Officer, Punjab Frontier Force, and Brigade Major, Hyderabad Contingent. Army Clothing Superintendent (see Superintendent). Assistant Adjutant General of Division (see Adjutant General). Assistant Quarter Master General of Division (see Quarter Master General).
4. Bishop.
5. Board of Revenue or Financial Commissioner.
6. Chief Commissioner, and his Personal Secretary.
7. Chief Engineer of a Presidency or Province, including Chief Engineer or Superintendent General of Irrigation.
8. Commander-in-Chief, and his Military Secretary.
9. Commander-in-Chief of Her Majesty's Naval Forces, and his Secretary.
10. Commissary General.
11. Commissary of Ordnance.
12. Commissioner of Division of Revenue or Settlement.
13. Commissioner of Customs.
14. Consulting Engineer.
15. Comptroller General of Accounts.
16. Controller General, Military Expenditure.
17. Controller of Military Accounts.
18. Controller of Money Orders.
19. Controller of Public Works Accounts.
20. Cotton Commissioner.
21. Customs (see Commissioner).
22. Deputy Inspector General of Hospitals, including the Staff-Surgeons-Major superintending the Gwalior and Allahabad Circles.
23. Director of Public Instruction.
24. District Officer, *i. e.*, Officer in general administrative charge of a District or Zillah, whether under the name of Magistrate, Collector, Deputy Commissioner, or Superintendent (see Rule 21).
25. District Superintendent of Police (see Rule 22).
26. Electric Telegraph Office at the Presidency.
27. Examiner of Commissariat and Stud Accounts.
28. Examiner of Medical Accounts.
29. Examiner of Ordnance, Barrack-Clothing, and Regimental Necessaries Accounts.
30. Examiner, Pay Department.
31. Family Payment and Pensions (see Superintendent of ditto).
32. Financial Commissioner (see Board of Revenue).
33. Financial Department (see Secretariat).
34. Foreign Department (see Secretariat).
35. Gazette Official of a Government or Administration.
36. General Superintendent for the Suppression of Thuggee and Dacoity.
37. Geological Survey (see Superintendent).
38. Governor General and Governor, and Private or Military Secretary to ditto.
39. Governors of Chandernagore, Pondicherry, and Goa.
40. Home Department (see Secretariat).
41. Inspector General or Conservator of Forests.
42. Inspector General of Hospitals (British and Indian Medical Departments).
43. Inspector General of Jails.
44. Inspector General of Police.
45. Inspector General of Military Works.
46. Inspector General of Irrigation.
47. Judge Advocate General.
48. Judicial Commissioner (see Registrar to High Court).
49. Legal Affairs, Superintendent and Remembrancer (see Superintendent).
50. Legislative Department (see Secretariat).
51. Lieutenant-Governor, and Private Secretary to ditto.
52. Principal Medical Store-keeper.
53. Master Attendant, Calcutta (see Superintendent Marine).
54. Military Accountant.
55. Military Department (see Secretariat).
56. Military Paymaster (see Paymaster).
57. Military Secretary (see Governor General and Governor, also Commander-in-Chief).
58. Mint Master and Head Commissioner, or Commissioner for the issue of Paper Currency at the Presidency.
59. Ordnance Office at the Presidency.
60. Paymaster (Military) of a Division or Circle.
61. Personal Secretary to Chief Commissioner (see Chief Commissioner).
62. Political Agent (see Resident).
63. Post Office.
64. Presidency Pay Office.
65. Private Secretary (see Governor General or Governor and Lieutenant-Governor).
66. Public Works Department (see Secretariat).
67. Quarter-Master General, and Assistant Quarter-Master General of Division.
68. Registrar of High Court or Judicial Commissioner.
69. Registrar General of Assurances.
70. Registrar of the Diocese.
71. Remembrancer of Legal Affairs (see Superintendent).
72. Resident and Political Agent.
73. Sanitary Commissioner to the Government of India or to a Local Government or Administration.
74. Secretariat—Government of India.—Financial, Foreign, Home, Legislative, Public Works, and Military Departments.
75. Secretariat of Local Government or Administration,—several Branches of.



Secretary to the Commissioner for Uncovenanted Civil Service Examinations at Madras.  
 Staff Officer, Punjab Frontier Force (see Adjutant General).  
 Staff-Surgeons-Major of Gwalior and Allahabad Circles (see Deputy Inspector General of Hospitals).  
 Superintendent and Commissioner of Survey.  
 Superintendent and Remembrancer of Legal Affairs.  
 Superintendent, Army Clothing.  
 Superintendent, Family Payments and Pensions at Madras.  
 Superintendent General and Chief Engineer of Irrigation (see Chief Engineer).  
 Superintendent General and Superintendent of Vaccine.  
 Superintendent, Geological Survey.  
 Superintendent, Government Printing, Calcutta and Allahabad.  
 Superintendent, Great Trigonometrical Survey.  
 Superintendent, Marine, Madras and Bombay, and Master Attendant, Calcutta.

66. Superintendent, Stamps and Stationery.  
 67. Superintending Engineer.  
 68. Surveyor General.  
 Telegraph Office at the Presidency (see Electric Telegraph Office).  
 69. Zillah Judge, including the additional Judges appointed in some districts of Bengal.

## No. 1894.

The rate of exchange for the adjustment of Financial transactions between the Imperial and Indian Governments for the year 1869-70 has been fixed, with the concurrence of the Lords Commissioners of the Treasury, at two shillings the Rupee.

The same rate of exchange is to be observed for that year in respect of Officers' family remittances and effects.

## No. 1897.

The following Statement of the silver received and coined in the Mints of Calcutta, Madras, and Bombay in February 1869 is published for general information:—

	CALCUTTA.			MADRAS.			BOMBAY.		
	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
February 1869	273	49,26,039	28,85,420	15,503	2,503	...	40,962	66,52,525	42,98,715

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

## MILITARY DEPARTMENT.

Fort William, the 20th March 1869.

No. 347 of 1869.—The under-mentioned War Officer is permitted to proceed to Europe on leave of absence on sick certificate:—

Conductor Andrew Green, { For twenty months, under the Regulations of 1868.  
 of the Army Commissariat Department.

No. 348 of 1869.—The furlough to Europe on private affairs for six months, under the Regulations of 1868, granted to Captain (Brevet Major) H. Gough, C. B., V. C., of the Bengal Staff, Commandant, 12th Bengal Cavalry, in Government General Order No. 339 of the 19th March 1869, is cancelled at his own request.

No. 349 of 1869.—His Excellency the Viceroy Governor General of India has been pleased to make the following appointments on his Lord-

ship's Personal Staff, during His Excellency's stay in Camp at Umballa:—

To be Extra Aides-de-Camp.

Lieutenant the Hon'ble J. C. Amherst, of the 3rd Battalion, Rifle Brigade.

Captain H. M. Bengough, of the 77th Foot.

No. 350 of 1869.—The services of Lieutenant Colonel C. B. G. Bacon, of the Bengal Staff Corps, are placed temporarily at the disposal of the Government of the North-Western Provinces.

No. 351 of 1869.—Conductor James Finn, who was permitted to retire from the service on the pension of his rank by Government General Order No. 79 of the 21st January 1869, is allowed to draw his pension in Europe.

No. 352 of 1869.—Lieutenant George Marley, (Unattached), having been declared by a Medical Committee to be permanently disqualified for further service, and having served the prescribed

periods, is permitted to retire on a pension of five shillings per diem, under the provisions of Government General Order No. 322 of the 6th June 1851, with permission to reside and draw his pension in England.

*No. 353 of 1869.*—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Captain Charles Ellison Bates, of the Bengal Staff Corps, Brigade Major, Meerut.	{ For one year, under the Regulations of 1868, embarking at Bombay.
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*No. 354 of 1869.*—The following order, issued by the Government of Bombay, is confirmed:—

*No. 143 of the 24th February 1869.*—Granting furlough to Europe on medical certificate to the under-mentioned Officer:—

Assistant Surgeon Jesse Griggs Pilcher, of the Medical Department, Superintendent, Central Prisons, Allahabad.	{ For two years, under the Regulations of 1868.
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*No. 355 of 1869.*—The following orders, issued by the Government of Bombay, are confirmed:—

Granting furlough to Europe (medical certificate) to the under-mentioned Officers:—

<i>No. 145 of the 24th February 1869.</i> —Captain Alexander Kincaid Johnston Canning Mackenzie, of the late 5th European Light Cavalry.	{ For two years, under the Regulations of 1868.
<i>No. 169 of the 3rd March 1869.</i> —Captain Francis Dempster Hawkins, of the Bengal Staff Corps, 2nd in Command, and Squadron Officer, 4th Punjab Cavalry.	
Lieutenant Thomas Shepherd, of the Bengal Staff Corps, Adjutant, 4th Punjab Cavalry.	

*The 23rd March 1869.*

*No. 356 of 1869.*—The under-mentioned Officer is allowed furlough to Europe on medical certificate:—

Major William Sheffield, of the Bengal Staff Corps.	{ For two years, under the Regulations of 1868.
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*No. 357 of 1869.*—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Alfred Reginald Wilkinson, of the General List, Infantry, District Superintendent of Police, Bengal.	{ For two years, under the Regulations of 1868, embarking at Bombay.
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*No. 358 of 1869.*—The following Military letter from the Right Hon'ble the Secretary of

State for India, No. 46, dated 11th February 1869, is published for general information:—

MILITARY.

INDIA OFFICE;

No. 46.

London, 11th February 1869.

*To His Excellency the Right Hon'ble the Governor General of India in Council.*

MY LORD,—I have considered in Council your letter No. 462 of 7th December last, forwarding an application from the widow of the late Assistant Apothecary J. Wynne, of the Subordinate Medical Department at Bombay, to be allowed to come under the pension rules for that Department, published in General Order No. 550, dated 5th June last.

2. Your Government recommend that the same be given to those rules in so far as regards Invalid and Retiring Pensions as was allowed in the case of the rules for the other Warrant Grades.

3. I accede to your recommendation.

I have, &c.,  
ARGYLL.

*No. 359 of 1869.*—The services of Lieutenant W. W. Haywood, of the General List, Bombay Infantry, Quarter Master, 11th Regiment Bombay Native Infantry, are placed at the disposal of the Government of the North-West Provinces.

*No. 360 of 1869.*—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Frederick Jervis Home, of the Royal Engineers, Executive Engineer, Agra Canal Division, Department of Public Works, North-Western Provinces.	{ For eight months, under the Regulations of 1868, embarking at Bombay.
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*No. 361 of 1869.*—Lieutenant Colonel J. Dunbar, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class, is allowed leave of absence for one month, from the 11th March 1869, to visit the Presidency, preparatory to proceeding on furlough to Europe on medical certificate under the Regulations of 1868.

*No. 362 of 1869.*—The services of Apothecary J. Hughes, of the Subordinate Medical Department, are placed at the disposal of the Government of Bengal.

*No. 363 of 1869.*—The following order, issued by the Government of Bombay, is confirmed:—

*No. 194 of the 10th March 1869.*—Granting furlough to Europe (medical certificate) to the under-mentioned Officer:—

Lieutenant William Benjamin Aislabie, of the General List, Infantry, Quarter Master, 3rd Sikh Infantry.	{ For two years, under the Regulations of 1868.
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No. 364 of 1869.—The services of Lieutenant J. F. J. Miller, of the 19th Foot, and Ensign E. C. Elliston, of the 58th Foot, candidates for the Staff Corps, are placed at the disposal of the Public Works Department, as a temporary arrangement.

No. 365 of 1869.—The services of Assistant Surgeon A. Cameron, M. D., of the Medical Department, are placed at the disposal of the Home Department.

No. 366 of 1869.—The Governor General in Council is pleased to notify that the arrangements for the conduct of business in the Military Department, as laid down in Government General Order No. 338 of the 15th April 1864, will again have effect during the absence this season of His Excellency and the Council from the Presidency.

Colonel H. K. Burne, Deputy Secretary, will officiate as Secretary to the Government of India in the Military Department at the Presidency.

Lieutenant Colonel B. E. Bacon, 1st Assistant Secretary, will officiate as Deputy Secretary.

No. 367 of 1869.—The following extract from the *London Gazette* of the 12th January 1869, page 165, is published for general information:—

“WAR OFFICE, PALE MALL  
12th January 1869.

“Apothecary George James Cooper, in charge of the Civil Station of Shoaygyeen in British Burmah, to have the honorary rank of Assistant Surgeon. Dated 13th January 1869.”

No. 368 of 1869.—Under the authority of the Right Hon'ble the Secretary of State for India, concurred in by His Royal Highness the Field Marshal Commanding-in-Chief and the Secretary of State for War, His Excellency the Governor

General in Council is pleased to add to the situations specified in the 8th Clause of the Royal Warrant\* of the 31st January 1859 the appointment of Chief Inspector of Musketry as qualifying for the promotion of Lieutenant Colonels to the rank of Colonel in the Army.

No. 369 of 1869.—The services of Lieutenant W. M. Story, of the General List, Infantry, 1st Wing Subaltern, 2nd Sikh Infantry, are, at his own request, replaced at the disposal of His Excellency the Commander-in-Chief.

The 24th March 1869.

No. 370 of 1869.—The following Order issued by the Government of Bombay is republished for general information:—

No. 183, dated 4th March 1869.—Claims to Abyssinian Donation Batta which may be preferred by officers and men of the late Expeditionary Force now in England, should be preferred on the India Office, duly supported by the following declaration from individual officers:—

“I, \_\_\_\_\_ hereby declare that am entitled to (6) six months' donation batta as a \_\_\_\_\_ in the \_\_\_\_\_ lately serving with the Abyssinian Expeditionary Force at the rate of Rs. \_\_\_\_\_ per mensem, and that I have not received the same, either in my own person, or through my agents in India; and I engage to refund any sum which may be issued to me erroneously in consequence of payment being made at the India Office in anticipation of the receipt of the usual rolls from India.”

All claims for payment in India should be preferred, duly vouched, before 31st May 1869, and any neglect of this order, except in cases where compliance can be proved to have been impracticable, will be held sufficient reason for negating future claims.

No. 371 of 1869.—The following promotions are made in the Subordinate Medical Department:—

RANK.	NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN SUCCESSION TO
Hospital Steward.	D. J. Tresham	... Apothecary ...	18th May 1868.	Apothecary H. R. Jackson, deceased.
Assistant Apothecary.	W. J. Rossiter	... Hospital Steward.		
Hospital Apprentice.	J. Waters	... Assistant Apothecary.		
Assistant Apothecary.	J. Cameron	... Apothecary ...	17th June 1868.	Apothecary E. Grassby, pensioned.
Passed Hospital Apprentice.	W. Forbes	... Assistant Apothecary.		
Ditto	A. R. Hannah	... Ditto ...	30th June 1868	Assistant Apothecary T. Preston, dismissed.
Assistant Apothecary.	J. McCann	... Apothecary ...		
Passed Hospital Apprentice.	G. B. R. Ellis	... Assistant Apothecary.	31st July 1868.	Apothecary G. Law, pensioned.
Ditto	G. F. Fox	... Ditto ...		
Ditto	J. E. Campbell	... Ditto ...	16th August 1868.	Assistant Apothecary F. W. Ward, dismissed.
Assistant Apothecary.	W. Wade	... Apothecary ...		
Passed Hospital Apprentice.	H. Walmsley	... Assistant Apothecary.	12th December 1868.	Assistant Apothecary W. Hague, struck off.
			17th January 1869.	Apothecary R. W. Harrison, deceased.



No. 372 of 1869.—The under-mentioned Hospital Stewards of the Subordinate Medical Department having been reported qualified for employment as Apothecaries, are admitted to the grade of Apothecary, 2nd Class, with effect from the 5th June 1868, in conformity with Clause 3 of Government General Order No. 550 of 1868:—

NAMES.	NAMES.
Jeremiah Francis Mills.	Thomas Michael Sullivan.
Charles Briscoe.	William Francis Browne.
Simon DeCruz.	Robert Crossley.
Samuel Bond.	George Robert Jenkins.
Robert George Philpott.	Henry Pearson Smith.
Alexander Lyons.	James Hogan.
Richard Pereira.	John Kelly.
James Mathew Courtney.	George Bartholomew Blaker.
Thomas Price.	John Hamilton.
Thomas Alexander Earle.	James McGrath.
Timothy Keefe.	Henry James Miller.
George Davis.	Thomas Lyons.
Hugh Russell.	William Bacon.
David Cunningham.	John Cosey.
John Maher.	John Robert Charles Hall.
Francis Sanders.	Benjamin Prince.
Robert Kennelly.	Augustus Christopher Foy.
Michael Morley.	John Fitzpatrick.
George Blackburn.	William James Rossiter.
William Reid Gray.	

No. 373 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Captain G. Marriner, of the 58th Foot, Officiating Brigade Major, to be a Brigade Major on the Establishment in succession to Major E. Bowles, who vacates his appointment in the Brigade Staff on promotion.

No. 374 of 1869.—Inspector General of Hospitals William Abbott Green, of the Medical Department, Honorary Surgeon to Her Majesty, is permitted to retire from the service on a pension of £550 per annum, with the additional pension of £350 under the provisions of paragraph 36 of Government General Order No. 1060 of the 23rd December 1864, with effect from the 31st March 1869.

No. 375 of 1869.—His Excellency the Governor General in Council is pleased, under instructions from the Right Hon'ble the Secretary of State for India, to announce that, on the occurrence of a vacancy amongst the Inspectors General of Hospitals in the Indian Medical Service, and which is now about to take place on the coming retirement of Inspector General of Hospitals W. A. Green, notified in Government General Order No. 374 of this date, the appointment of a second Inspector General in Bengal will no longer be retained; and that the administrative Medical Staff as originally ordered and notified in Government General Order No. 901, dated 26th October 1866, will be adhered to.

2. His Excellency in Council has at the same time the satisfaction of notifying that, with the view of meeting the cases of those Medical Officers high in the Department, whose prospects may be immediately affected by the above modification of

present arrangements, Her Majesty's Government has consented to the grant, specially, of the additional pension of £350 a year in two cases, at intervals of five years each, commencing from the date on which the second Inspector General is absorbed, to those of the Deputy Inspectors General, who may have served as such for five years, whom the Government of India may select, and the Secretary of State approve; the selection being made with reference to the professional ability and character which the Officer may have displayed in the course of his career, specially in the administrative grade.

3. The General Order by the Government of India, No. 992 of 1867, is to be considered cancelled and the duties of the Indian Medical Service will be carried on, from and after the 1st proximo, as they were previous to the issue of Government General Order No. 269, dated 8th March 1867.

No. 376 of 1869.—The following orders issued by the Resident at Hyderabad are confirmed:—

No. 42 of the 13th March 1869.—Confirming, as a provisional measure, the Regimental Order issued to the 6th Infantry, Hyderabad Contingent, dated 1st March 1869, directing Lieutenant H. de P. Rennick, Wing Subaltern, and Officiating Adjutant, to act as Second in Command, in addition to his other duties, consequent on the departure of Captain H. A. Justice, Second in Command, on preparatory leave to Bombay.

No. 43 of the 13th March 1869.—Confirming the Hingolee Station Order, dated the 27th February 1869, directing Assistant Surgeon C. E. McVittie, 6th Infantry, Hyderabad Contingent, to assume medical charge of the 3rd Cavalry Hyderabad Contingent, No. 2 Battery and Details, in addition to his own duties, consequent on the departure of Surgeon J. G. Ross, M. D., on preparatory leave to Bombay.

No. 45 of the 13th March 1869.—Granting Captain C. J. O. FitzGerald, Second in Command 3rd Cavalry, Hyderabad Contingent, one month preparatory leave to Bombay from the 25th March 1869, or date of departure, preparatory to applying for furlough to Europe on medical certificate.

No. 377 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointments:—

#### PUNJAB FRONTIER FORCE.

##### Corps of Guides.

Captain J. W. McQueen, 2nd in Command and Wing Officer, 4th Punjab Infantry, to be 1st in Command and Wing Officer, Corps of Guides, vice Captain F. H. Jenkins appointed Commandant of the 5th Punjab Infantry.

##### 4th Punjab Infantry.

Captain W. Snow, Wing Officer, to be 1st in Command and Wing Officer, vice Captain J. W. McQueen.

Lieutenant C. K. Mackinnon, Adjutant, Punjab Infantry (now on furlough), to be Wing Officer, vice Captain W. Snow.

Lieutenant A. J. D. Hawes, Adjutant, to officiate as Wing Officer during the absence on furlough of Lieutenant C. K. Mackinnon, or until further orders.

No. 378 of 1869.—Conductor Robert Bradshaw, of the Ordnance Commissariat Department, having been declared by a Medical Committee to be unfit for further service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

No. 379 of 1869.—With reference to the Notification issued from the Home Department, No. 174, dated 19th instant, the services of Lieutenant Colonel M. Thomson, of Infantry, District Superintendent of Police, Bijapore, are, at his own request, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 380 of 1869.—The under-mentioned Officer has reported his return from England :—

*Date of arrival at  
Bombay.*

Captain H. M. Pratt, of the  
Bengal Staff Corps, Adjutant, } 13th Feb. 1869.  
4th Sikh Infantry.

No. 381 of 1869.—The following orders issued by the Government of Bombay are confirmed :—

No. 188 of the 10th March 1869.—Granting furlough to Europe (medical certificate) to the under-mentioned Officer :—

Lieutenant Colonel Augustine Allen, of the Bengal Staff Corps, Executive Engineer, Department Public Works, Central Provinces, } For two years, under the Regulations of 1868.

No. 201 of the 10th March 1869.—Granting leave of absence to Sea and Australia on medical certificate to the under-mentioned Officer :—

Lieutenant George LeBreton Simmons, of the Royal Engineers, Assistant Engineer, 2nd Grade, Public Works Department, } For six months.

No. 382 of 1869.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Harry Crommelin Rowe, of the Royal Engineers, Executive Engineer, Department Public Works, Punjab, } For two years, under the Regulations of 1868, embarking at Bombay.

No. 383 of 1869.—The under-mentioned Warrent Officer is permitted to proceed to Europe on furlough on private affairs :—

Conductor William Wilkinson, of the Public Works Department, } For two years, under Government Order No. 531 of 1854.

No. 384 of 1869.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Major Harvey Tuckett Duncan, of the Madras Staff Corps, Inspector General of Police, British Burmah, } For two years, under the Regulations of 1868.

No. 385 of 1869.—The following promotions and alterations of rank are made, subject to Her Majesty's approval :—

#### Promotions.

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Infantry	Major J. Bleasmyre (Lieut. Colonel in 104th Foot), retired.	Lt. Colonel	Feb. 6, 1868.	Lt. Colonel W. J. Hicks (Staff Corps), removed from the list of Regt. Lt. Col.
Cadre of the late 2nd E. B. F.	Major C. Clark (104th Foot).	Lt. Colonel	Jan. 29, 1868.	Lt. Colonel F. W. Ripley (Staff Corps), removed from the list of Regt. Lt. Col.
Ditto	Captain D. W. Becher (104th Foot).	Major	Ditto	
Genl. List, Infantry.	Lieutenant Edmund Richard Cox.	Captain	Ditto	

#### Alterations of Rank.

CORPS.	RANK AND NAMES.	TO RANK FROM	IN WHOSE ROOM.
Cadre of the late 2nd E. B. F.	Major (Brevet Col.) G. W. G. Green, c. n. (Staff Corps).	Feb. 6, 1868	Major J. Bleasmyre (104th Foot, retired), promoted.
Ditto	Captain C. H. Cantor (Staff Corps).		
Infantry	Lieut. Col. W. D. Harris (104th Foot).		
Cadre of the late 2nd E. B. F.	Major J. F. Campbell (Staff Corps), deceased.	Ditto	Lieut. Col. A. Robinson (Staff Corps), removed from the list of Regimental Lt. Col.
Ditto	Captain T. N. Walker (Staff Corps).		
Ditto	Captain H. Spalding (104th Foot).	Feb. 9, 1868	Captain A. I. Douglas (104th Foot), deceased.
Infantry	Lieut. Col. (Brevet Col.) G. W. G. Green, c. n. (Staff Corps).		
Cadre of the late 2nd E. B. F.	Major A. Paterson (Staff Corps).	June 8, 1868	Lieut. Col. W. D. Morgan (Staff Corps), removed from the list of Regimental Lt. Col.
Ditto	Captain Henry Vansittart Riddell.		
Infantry	Lieut. Col. J. F. Campbell (Staff Corps), deceased.		
Cadre of the late 2nd E. B. F.	Major A. Elderton (Staff Corps).	Ditto	Lieut. Col. F. P. Lyster (Staff Corps), removed from the list of Regimental Lt. Col.
Ditto	Captain W. H. Brind (104th Foot).		
Infantry	Lieut. Col. A. Paterson (Staff Corps).		
Cadre of the late 2nd E. B. F.	Major C. Clark (104th Foot).	Nov. 1, 1868	Lieut. Col. S. J. Hine (Staff Corps), removed from the list of Regimental Lt. Col.
Ditto	Captain H. P. Evans (104th Foot).		
Infantry	Lieut. Col. A. Elderton (Staff Corps).		
Cadre of the late 2nd E. B. F.	Major W. C. Hamilton (Staff Corps).	Ditto	Lieut. Col. J. W. Bristow (Staff Corps), removed from the list of Regimental Lt. Col.



No. 386 of 1869.—The following promotion is made :—

*Army Commissariat Department.*

Sergeant and Acting Sub-Conductor T. Davies to be Sub-Conductor, with effect from the 6th January 1869, in succession to Sub-Conductor J. Smithwick, admitted to pension.

H. W. NORMAN, *Colonel,*  
*Secy. to the Govt. of India.*

**PUBLIC WORKS DEPARTMENT.**

**NOTIFICATIONS.**

**Establishment.**

*Fort William, the 22nd March 1869.*

No. 90.

Lieutenant G. D'A. Jackson, General List, Cavalry, Assistant Engineer, 2nd Grade, Hyderabad, is allowed 30 days' subsidiary leave to Bombay, to enable him to appear before a Medical Board, preparatory to applying for furlough to Europe on medical certificate.

No. 91.

Mr. H. C. Cotton is appointed to the Public Works Department as an Executive Engineer of the 3rd Grade, and posted to the Punjab.

No. 92.

Mr. W. H. Hughes, Assistant Engineer, 1st Grade, and Baboo Rajkissen Banerjee, Assistant Engineer, 3rd Grade, are transferred from Oudh to the Punjab.

*The 24th March 1869.*

No. 93.

Captain J. M. Williams, Madras Infantry, Executive Engineer, 1st Grade, is transferred from British Burmah to Mysore.

Mr. J. Bennett, Executive Engineer, 2nd Grade, is transferred from British Burmah to Port Blair.

R. STRACHEY, *Colonel, R. E.,*  
*Offg. Secy. to the Govt. of India.*

*The 24th March 1869.*

No. 94.

Mr. R. H. Trotter, Controller, 3rd Class, 3rd Grade, is appointed to officiate as a Controller, 3rd Class, 2nd Grade, and transferred from Hyderabad to Oudh, *vice* Lieutenant Beckett.

Lieutenant E. A. Trevor, R. E., Deputy Controller, is appointed to officiate as a Controller, 3rd Class, 3rd Grade, and transferred from Bengal to Hyderabad, *vice* Mr. Trotter.

J. W. ALEXANDER, *C. E.,*  
*Asst. Secy. to the Govt. of India.*

**Revenue—Forests.**

*The 18th March 1869.*

No. 6F.

The services of Captain W. J. Seaton, Conservator of Forests, British Burmah, are placed at the disposal of the Government of Bengal, in view to his officiating as Conservator of Forests in that Province, *vice* Mr. H. Leeds, proceeded on sick leave.

No. 7F.

Lieutenant W. Stenhouse, Deputy Conservator of Forests, 2nd Class, British Burmah, is appointed to officiate as Conservator of Forests in that Province, during the absence of Captain Seaton, or until further orders.

**Railway.**

*The 24th March 1869.*

No. 5R.

Mr. J. A. Crawford, under covenant with the Secretary of State for India, to serve as a 4th Class Executive Engineer on the Punjab Northern (State) Railway, reported his arrival at Lahore on the 18th February 1869.

R. STRACHEY, *Colonel, R. E.,*  
*Offg. Secy. to the Govt. of India.*

**GAZETTE OF INDIA.**

**NOTIFICATION.**

*Calcutta, the 27th March 1869.*

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that on and after the 3rd April, and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the Gazette should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings' Street.

**HIGH COURT.**

**NOTIFICATION.**

*The 25th March 1869.*

The Chief Justice has appointed Mr. C. J. Wilkinson to be Official Trustee of Bengal during the absence of Mr. C. S. Hogg from Calcutta, to have effect from the 6th December 1867, on which day he took charge of the office.

R. BELCHAMBERS,  
*Registrar.*



## TELEGRAPH DEPARTMENT.

## NOTIFICATIONS.

*Calcutta, the 22nd December 1868.*

From the 1st of February 1869, all messages received into a Telegraph Office for despatch, must be stamped to the full value for all demands.

2. Telegraph Stamps will be procurable at all Telegraph Stations in any quantities, and at Civil Treasuries in quantities of the value of not less than Rs. 5 of labels at one time, provided that the quantity sold shall not include less than one Rupee worth of any particular value of Stamps.

3. Telegrams can be sent from Out-stations by post, but they must be enclosed in registered covers. At Stations where Telegraph Stamps are not procurable, they may be paid for by Postage Stamps at the rate of 17 annas to the Rupee. In such cases, the Post Office registration receipt will take the place of the ordinary Telegraph receipt. If any telegram be received insufficiently stamped, it will be returned bearing to the sender.

4. Telegraph Stamps are double headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the money), and the lower half shall be affixed to the message as voucher to Government that it has been pre-paid.

5. Proper forms on which to write telegrams are available at all Telegraph Stations gratis for messages written at the Office, or for sale at the following rates:—

	Rs.	A.	P.
Per 100 ...	1	2	0
" 50 ...	0	10	0
" 25 ...	0	6	0
" 12 ...	0	3	0

These forms will also shortly be obtainable at the same rates at all Treasuries.

6. The senders of telegrams must be careful to affix their Stamps on the spaces left blank for the purpose on the message forms, the upper half on the receipt, the lower half on the message, and to see that the Stamps are defaced with the Office Stamp which gives the name of the Office and date.

7. Telegraph Stamps cut in two, before being sent into a Telegraph Office, will not be accepted.

8. For rates of charge, see Notification on revised Tariff of the 20th September 1868.

9. Skeleton Maps of India showing the Telegraph Lines and Stations are procurable at most Telegraph Offices at eight annas each.

The Ceylon charge on a message of 20 words to or from India will in future be one rupee. Thus, a message of 10 words between any station in Ceylon and any station in India (except those east of Calcutta), will be two rupees, a message of 20 words will be three rupees, a message of 30 words will be five rupees, and so on.

A charge of one rupee in addition to the above will be made for a message of 20 words to or from any station east of Calcutta.

The above cancels paragraph 9 of the Telegraph Notification, dated Simla, the 20th September 1868, published in the *Gazette of India* of the 20th idem.

D. G. ROBINSON, Colonel, R.E.,  
Dir. Genl. of Tels. in India.

## POST OFFICE.

*The 20th March 1869.*

*LIST of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 20th March 1869.*

ALEXANDER, MRS.  
Aviet, C.  
Arnett, Mr.  
Ashootosh Bose.  
Anderson, Mr.  
Alexander, S.  
Alexander, Mrs. H.  
Arnold, R. J.  
Abbas, Moulvie.  
Anderson, Lt. Col. G. G.  
Augher Nauth Mookerjee.

BIRD, MRS.  
Blackford, H.  
Boothby, W.  
Bearer, K.  
Bullen, Captain.  
Brinkworth, W.  
Bonnally Nundy.  
Brown, Mrs. J.  
Buddy Nauth Seal.  
Bonaford, H.  
Broderick, Mrs. V.  
Bhuggobutty Churn.  
Benson, Colonel R.  
Brown, W.  
Bruton, W.  
Bagge, E.

COOMBE, W., MRS.  
Cleeve, T. A.  
Carter, W. H., Mrs.  
Conroy, Mrs. B. B.  
Campbell, F.  
Cranbrook, J. H.  
Campbell, F.  
Crowley, T. L.  
Crome, H.  
Clark, J. C.  
Cathrew, C. A.  
Chater, S., Miss.  
Crawley, J.  
Corrigan, J.  
Chunder Coomar Fose.

DRUM, P.  
Drum, Miss E.  
Doxey, A.  
Dutt Brothers.  
D'Costa.  
Doorga Churn Sett and Co.  
Doss, Mr.  
Doorga Churn Chatterjee.  
Doyle, J. J.  
Day and Co., R. C.

EVANS, J. C.

FERRIS, W.  
Freeman, Mrs. G.  
Fitch, T.  
Fermie, W.  
Frank, L.  
Fergusson, C.  
Fentman, W.  
Fermie, Miss T.  
Fowler, B.  
Fleming, J.  
Fendall, Miss.  
Ferrero, G.

GUTHRIE, DR.  
Garrett, Miss.  
Gilmore, D. G.  
Gwake, H. H.  
Gopee Nauth Sein.  
Gora Chand Mullick.

HOLLINGBERRY, MRS. M. A.  
Hoff, D. C.  
Harvey, W.  
Harper, T.  
Hartel, P.  
Hughes, G.  
Huddy, A.  
Hogan, Mrs. K.  
Henty, T. H.  
Hubble, G.  
Higgins, J.  
Haron Mohan Banerjee.

IRVINE, R. H.  
JORDON, A. L. W.  
Jadoo Nauth Sen.  
Joy Kissen Mitter.  
Johnson, H. L.  
Jefferys, C., Mrs.

KEPPEL, CAPTAIN W.  
Keane, Mrs. J. J.  
Khetter Mohun Dey & Co.  
Kennedy, E.

LEPTROL, COLONEL.  
Layard, Colonel F. P.  
Lloyd, C. D.  
Lemaun, H.  
Long, Mrs. R. L.  
Lach, E. P.  
Lewis, Mrs. N.  
Lockin, J.  
Lawer, Mrs.  
Leethe, A.  
Lousting, A.  
Lengden, Colonel.

MORRIS, R.  
Morrison, Mrs. E.  
McClarkendale, H.  
Mauger, B. L. P.  
Magee, H. W.  
Mackenzie, Mr.  
Miller & Co.  
McKenzie, G. H.  
Manuel, J.  
McMahon, M.  
Martin, O. C.  
Meer Wahad Ally.  
Martland, W.  
Madge, W. P.

NETENDRO NAUTH SANDLB.  
Napalkisson Ghose.  
Nightingale, M.

OMEGA, 99, MR.  
O'Brien, Mrs. H.

PLENKETT, H.

ROBERTSON, MISS.  
Roberts, Miss G. H.  
Roberts, Captain.  
Rose, C. T.  
Read.  
Richardson, J. W.  
Roop Lal Day.  
Ramsunder Dutt & Co.  
Robins, M.  
Richardson, S.

Rynes, A. L.  
Ramsabuck & Co.  
Ram Coomar Biswas.

STEVENS, J.  
Swaries, D.  
Scott, J.  
Smith, Mrs.  
Smith, W. T.

TOVEY, C.  
Taylor, Mrs. V.  
Thompson, W. W.  
Trail, Captain.  
Tarino Churn Bhattacharjee.  
Thomas, Mrs.

WILKINSON, MRS. A.  
Webster, Mrs.  
Wills, T. W.  
White, Major.  
Williams, H.  
Wilkinson, Mrs. E.  
Whitehead, Miss.  
Ward, Mrs.  
Warden, A. S.  
Wellsted, Mrs. J. B.  
Wagstaff, P.  
Willis, Colonel J.  
Williamson, Mr.  
Wilkinson, J.  
Woolorton, C. R.  
Walter, Mrs. A.  
Wynne, W. R. W.  
Wilson, P. J.  
Wills, W. S.

W. H. MCGOWAN,  
Post Master of Calcutta.

### CURRENCY NOTES.

*Extract from Financial Department Notification,  
No. 1004 A, dated Simla, 30th July 1866.*

*Para. 9.—"The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) thrice at least in the Official Gazette of the Presidency or place where or within which the Note is payable, and once in the Gazette of India."*

#### Lost.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{22}$  02451 for Rs. 50.

PROSUNNO CHUNDER CHOWDREY.

In transit by Post the following Currency Notes of the Allahabad Circle:—

No.  $\frac{A}{21}$  57853 for Rs. 10.

"  $\frac{A}{21}$  57854 " 10.

MAHADAO PURSHAD KAITH.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{22}$  10296 for Rs. 20.

PAYNE & CO.

In transit between Roorkee and Cawnpore left half of the following Currency Notes of the Allahabad Circle:—

No.  $\frac{A}{23}$  22579 for Rs. 10.

"  $\frac{A}{23}$  17521 " 10.

W. R. JONES.

In transit between Nagpore and Khayer first half of the following Currency Note of the Allahabad Circle:—

No.  $\frac{A}{24}$  02368 for Rs. 50.

F. D. GOMEZ.

In transit from Nagpore to Jamalpore half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{25}$  72002 for Rs. 50.

JOHN ANDERSON.

Half of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{26}$  94713 for Rs. 20.

"  $\frac{A}{26}$  99177 " 20.

TRIGUNA CHURN BOSH.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{27}$  91173 for Rs. 20.

"  $\frac{A}{27}$  91176 " 20.

A. WILSON.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{28}$  02641 for Rs. 10.

WOOMA SHUNKER DOBEY.

The following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No.  $\frac{A}{29}$  62285 for Rs. 50.

RADHANATH BANNERJEE.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No.  $\frac{A}{30}$  02450 for Rs. 100.

E. E. ROGERS.

In transit the right half of the following Currency Note:—

No.  $\frac{A}{31}$  38035 for Rs. 100.

G. C. HAY & Co.

In transit by post from Calcutta to Delhi the right half of the following Currency Notes:—

No.  $\frac{A}{32}$  34619 for Rs. 10.

"  $\frac{A}{32}$  18659 " 10.

"  $\frac{A}{32}$  58970 " 10.

W. J. JAFFREY.

**Stolen.**

In a Cash Box on board the Steam vessel Elec-  
a. Currency Note:—

No. <sup>A</sup>53524

F. WARD.



In transit from Allahabad to Delhi the half of the following Currency Notes of the Calcutta Circle:—

Left half No.  $\frac{A}{37}$  63241 for Rs. 20.  
Right "  $\frac{A}{38}$  72581 " 10.

EDWARD TEARSALL.

#### Lost or Stolen.

The following Currency Note:—

No.  $\frac{A}{39}$  99831 for Rs. 10.

G. HARPER.

#### Mutilated.

The following Currency Notes—intimation given to the Currency Office, Allahabad:—

No.  $\frac{A}{41}$  59532 for Rs. 10.  
"  $\frac{A}{42}$  65253 " 50.  
"  $\frac{A}{43}$  65255 " 50.

R. A. STERNDAL.

#### Destroyed.

The following Currency Notes—intimation given to the Currency Office, Allahabad:—

No.  $\frac{A}{44}$  65254 for Rs. 50.  
"  $\frac{A}{45}$  65256 " 50.  
"  $\frac{A}{46}$  65257 " 50.

R. A. STERNDAL.

#### Wrongly Joined.

Received in the course of business the following Currency Notes of which the two halves bear different numbers:—

1st half No.  $\frac{A}{47}$  84169 for Rs. 20.  
2nd "  $\frac{A}{48}$  99692 " 20.

RADHANATH SEN.

#### PROMISSORY NOTES.

##### Lost or Stolen.

In the month of Assin last, 1 B. S. 1275, a half Government Promissory Note, No. 004911 of 1836, Rs. 1,000. Renewed on the 13th July 1868; the payment of interest has been stopped at the Bank of Bengal.

RADHA KRISHNA BHUTTACHARJEE.

Station Ranghant, Dingsheeparrah,  
Pergunnah Cherooleah,  
Zillah Jessore.

REPORT of a Deserter from the F. Brigade of R. H. Artillery, dated at Umballa, this 12th day of March 1869.

No., Rank, & Name	...	1003, Driver, John Minney.
Age	...	26 years.
Size	<div> <div>Feet</div> <div>...</div> <div>5.</div> </div> <div> <div>Inches</div> <div>...</div> <div>4.</div> </div>	
Complexion	...	Fresh.
Colour of Hair	...	Light brown.
Eyes	...	Grey.
Date of Desertion	...	10th March 1869.
Place of Desertion	...	Umballa.
Date of Enlistment	...	31st March 1863.
At what place Enlisted	...	Woolwich.
Parish and County in which Born	...	Cork.
Marks	...	Letter D.
Trade	...	Stone Mason.
Coat or Jacket	...	Jacket.
Waistcoat	...	None.
Breeches or Trowsers	...	Overalls.
REMARKS	...	Hair cut short, low forehead.

H. P. DE TEISSIER, Colonel,  
Comdg. F. Brigade R. H. Artillery.

## Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay	Assayed	Held on account of the Current Department
	Rs.	Rs.	Rs.	Rs.	Rs.
Mar. 15th, 1869 ... ..	10,502	2,02,714	7,57,106	3,96,581	78,11,717
" 16th, " ... ..	...	2,30,291	3,96,917	6,21,143	78,11,717
" 17th, " ... ..	2,21,135	2,20,259	6,01,180	8,30,848	71,11,717
" 18th, " ... ..	2,96,259	1,88,352	7,27,871	4,10,216	77,11,717
" 19th, " ... ..	...	2,13,382	5,29,431	6,54,752	77,11,717
" 20th, " ... ..	...	9,610	4,17,437	2,69,211	75,11,717

CALCUTTA MINT, }  
The 22nd March 1869. }

H. HYDE, Lieut. Colonel,  
Mint Master

## ADVERTISEMENT.

## Notice.

The interest and responsibility of Mr. James Mackintosh, Junior, in our Firm ceased as from the 31st day of December 1867.

MACKINTOSH, BURN & CO.  
The 15th March 1869.

## Notice.

An Extraordinary General Meeting of the Shareholders of the Luckimpore Tea Plantation Company, "Limited," will be held at No. 2, Vansittart Row, on Saturday, the 3rd April 1869—

To consider the present position of the Company, and to transact any other business that may be brought forward.

ROBERT & CHARRIOL,  
Secretaries.

## KHEALEE RAM AND CO.,

TENT MANUFACTURERS,  
FUTTEHGURH.

A revised list of the prices of tents, &c., made at the Manufactory of

## KHEALEE RAM &amp; CO.

Double-poled tents of 4 cloths throughout, and 4 feet verandahs, complete with carpets, chicks, purdahs, gunny bags, pins and mallets, as follows:—

No. 1, 30 feet by 18 feet	Rs. 771
" 2, 28 do. by 16 do.	" 625
" 3, 26 do. by 16 do.	" 611
" 4, 24 do. by 14 do.	" 601

Single-poled tents of 4 cloths throughout, and 4 feet verandahs, complete as above, viz.:—

No. 5, 20 feet square	Rs. 600
" 6, 18 do. do.	" 551
" 7, 16 do. do.	" 461
" 8, 14 do. do.	" 431

Hill tents of 4 cloths, in kanat and top, and 3 cloths in saebans, complete as above, viz.:—

No. 9, 14 feet square with 2 Saebans	Rs. 275
" 10, 13 do. do. ditto	" 250
" 11, 12 do. do. ditto	" 225

Routies of 5 cloths, in top and 4 cloths in kanats, complete as above, viz.:—

No. 12, 14 feet by 12 feet	Rs. 210
" 13, 12 do. square	" 200

Swiss cottage tents, double fly and circular saebans, all the four enclosed with one kanat on back, and 2 rooms, complete as above, viz.:—

No. 14, 14 feet square	Rs. 325
" 15, 12 do. do.	" 300

Sleeping pals, 4 cloths throughout, complete:—

No. 16, 12 feet square	Rs. 400
" 17, 10 do. by 12 feet	" 350
" 18, 10 do. square	" 300
" 19, Sepoys' pals 15 by 16 feet (3 cloths)	" 250
" 20, ditto 12 by 14 do. (3 do.)	" 200

## SHAMIANAS

No. 21, 24 feet square, with 8 wood poles, complete as above, viz.,	Rs. 400
" 22, 18 ditto with 8 wooden poles	" 350
" 23, 12 ditto with 4 do. do.	" 300
" 24, Necessary tent, 4½ feet	" 250
" 25, Division curtain	" 200
" 26, Glazed doors, with boxes for packing, each	" 150
" 27, Shutrungies of best material, 13 annas per yard	" 100

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1869.

*the Balance brought on the 15th March 1869.*

PAID	4 PER CENT. LOAN OF 1863-64	4 PER CENT. LOANS					Transfer of 1865	5 PER CENT.			5 1/2 PER CENT. LOAN OF 1859-60	5 PER CENT. DEBENTURES FOR					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.		4 1/2 PER CENT. LOAN OF 1866-67	P. W. of 64-65.	of 1856-57.		2 years.	3 years.	5 years.	10 years.	15 years.	
												Repayable Jan. 1869.	Repayable Jan. 1870.	Repayable June 1872.	Repayable June 1877.	Repayable June 1882.	
Balance of 28th February 1869	53,100	39,466	2,346	20,93,130	38,21,100	1,47,60,700			Sub 400	5,85,61,400	3,93,06,300	10,000	19,90,000	29,52,000	36,01,000	38,86,000	15,22,91,332
442—																	
Amount enfaced at Madras between 1st and 15th March 1869																	
Amount enfaced at Bomb. Between 1st and 15th March 1869																	
Amount enfaced at Cal. Between 1st and 15th March 1869					3,800	1,41,900	59,900	6,000		7,400	96,800	55,100		50,000	2,35,000		
TOTAL	53,100	39,466	2,346	20,93,120	38,24,900	1,49,02,600	1,15,67,300	47,92,800	14,500	49,76,800	5,85,98,000	3,93,61,300	10,000	20,40,000	31,87,000	36,01,000	38,86,000
Deduct—						1,700	20,000			19,000	19,300	65,000			1,90,000	3,000	1,10,000
en off in the																	
						1,49,00,900	1,15,47,300	47,92,800	1	49,56,800	5,85,78,800	3,92,96,300	10,000	20,40,000	30,87,000	35,98,000	37,76,000

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"	"	"	4	"	"	16	"
"	"	"	4	"	"	16	"
"	"	"	9	"	"	6	"
rch	"	"	6	"	"	3	"
			622			313	
			313				
Balance against India			209				

D. WOODS,  
Deputy Secretary and Treasurer.



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DURING 1866-67.

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ON THE

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BY

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Under Secy. to Govt. of India.

(REVISED EDITION.)

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# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 3, 1869.

## GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

Following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th March 1869, and is hereby promulgated for general information:—

Act No. IX of 1869.

### THE INCOME TAX ACT, 1869.

#### CONTENTS.

##### PART I.

##### PRELIMINARY.

Short title.  
Commencement of Act.  
Repeal of Certificate Act.  
Interpretation-clause.  
Exemptions from Act.  
Power to exempt from Act.

##### PART II.

##### DUTIES ON OFFICES.

Duties on offices.  
Exemption of incomes less than Rs. 41-10-8 per mensem.  
Provision as to Government officials.  
Provision as to servants of companies and municipalities.

##### PART III.

##### COMPANIES.

Provision as to Companies.

##### PART IV.

##### TAXES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Part II or III.  
Trustees, guardians and committees of incapacitated persons to be charged.  
Non-residents charged in names of their agents.  
Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.  
Collector to determine persons chargeable.  
Computation when assessee becomes chargeable within year.  
Service of notice.  
Officer to grant receipts.  
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Objection to assessment.  
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#### SECTION.

20. Hearing of petition.
21. Appeal from order on petition.  
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22. Power to summon persons to give necessary information.
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##### PART V.

##### PENALTIES.

24. Treasurers, &c., failing to make payments or deliver returns.  
Trustees, &c., failing to deliver statements or declarations.
25. Failure to pay amount of assessment.  
Grant of receipt on recovery of fine.
26. Mode of recovering fines.
27. Prosecution to be at instance of Collector.
28. Sections 193 and 228 of Penal Code to apply to proceedings under this Act.

##### PART VI.

##### PAYMENT.

##### Instalments.

29. Tax when payable.  
Payment by instalments.
30. Death or insolvency of person paying first instalment.  
Firm paying first instalment and dissolving partnership or becoming insolvent.
31. Death or insolvency of person paying whole amount.  
Firm paying whole amount and dissolving partnership or becoming insolvent.
32. Recovery of second instalment.  
*Recovery under Revenue-law.*
33. Optional recovery under revenue-law.
34. Deductions of certain payments under Act IX of 1868.  
*Payment of taxes and fines.*

35. Payment of taxes levied and fines recovered under this Act.

##### PART VII.

##### MISCELLANEOUS.

36. Powers of Collector and Commissioner under this Act may be exercised by other officers.
37. Service of notices.
38. Power to declare principal place of business.  
Power to declare residence.
39. Governor General in Council empowered to make rules.  
Schedule.

*An Act for imposing duties on Income and Profits arising from Offices, Property, Professions and Trades.*

PART I.

PRELIMINARY.

1. This Act may be called "The Indian Income Tax Act," and shall come into operation on the first day of April 1869.  
Short title.  
Commencement of Act.
2. Act No. IX of 1868 (*for taxing Professions and Trades*) is hereby repealed except as to taxes due under that Act.  
Repeal of Certificate Act.
3. In this Act—unless there be something repugnant in the subject or context—  
Interpretation clause.  
 "Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace;  
 "Company" means an association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not and whether its principal place of business be situate in British India or not;  
 "Firm" includes a Hindū undivided family;  
 "Person" includes a firm;  
 "Defaulter" includes a firm making default under this Act;  
 "Year of assessment" means a year commencing on the first day of April;  
 In the case of any Company or Municipal or other public Body or Association not being a Company,  
 "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.
4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed Rs. 500 per mensem;  
Exemptions from Act.  
 Or to any moveable or immoveable property solely employed for or dedicated to religious or charitable public purposes.  
 And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.
5. The Governor General of India in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.  
Power to exempt from Act.  
 The Governor General of India in Council may revoke any such order.  
 All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

6. From the first day of April 1869, a duty of one per centum shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company, and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship trading to and from British Indian ports, whether on account of himself or another person.  
Duties on offices.
7. No income amounting to less than Rs. 41-10-8 per mensem shall be chargeable under this Part.  
Exemption of incomes less than Rs. 41-10-8 per mensem.
8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.  
Provision as to Government officials.
9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.  
Provision as to servants of Companies and Municipalities.  
 Every such Treasurer or other officer shall, as soon as may be after making such deductions pay to the credit of the Government of India, or as such Government shall from time to time direct, the amount of such deductions, and shall be answerable to such Government for such payment.  
 Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.  
 The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in this and every subsequent year, deliver to the Collector, in such form as may from time to time be prescribed by the Governor General of India in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or public Body or Association whose pay or pension or annuity as such amounts to rupees 41-10-8 per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body to all such persons respectively.



## PART III.

## COMPANIES.

10. In this and every subsequent year the Provision as to Companies. Treasurer, Secretary or principal Agent or Manager in India of every Company shall,

in the case of a Shipping Company trading between British India and any other country, pay to Government the sum of one per centum on a moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up,

and in the case of every other Company pay to Government one per centum on the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up;

and shall prepare, and, on or before the thirtieth day of April, deliver to the Collector a statement in writing signed by him showing the result of such accounts (if any).

In the case of any Company where no such accounts as are mentioned in this section have been made up within the year ending on the thirty-first day of March next before the year of assessment, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April in such year, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the thirty-first day of March next before the year of assessment.

Every such Treasurer, Secretary or principal Agent or Manager is hereby indemnified for all payments made in pursuance of this section.

## PART IV.

## DUTIES ON ALL OTHER INCOME AND PROFITS.

11. From the first day of April 1869, a yearly duty in accordance with Schedule A to this Act annexed shall be levied upon all income and profits accruing and arising in British India and not chargeable under Part II or Part III of this Act.

12. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of such infant, married woman, lunatic or idiot whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if such infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the duty in like manner and to the same amount as shall be charged to such infant if of full age, or such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through his agent, of any income or profits chargeable under

this Part, shall be chargeable in the name of such agent, in the like manner and to the like amount as he would be charged if resident in British India, and in actual receipt of such income or profits.

13. Every such trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income or profits in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

14. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount that every such person shall be assessed in accordance with the said Schedule; and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

15. In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the computation shall be made according to an average of his income and profits for such period as the Collector shall, under the circumstances, direct.

16. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income or profits of such person:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts where his income or profits accrues or arise:

(4).—The amount to be paid;

And requiring him within fifteen days from the date of the service to pay such amount.

17. Such amount shall be paid to the Collector, who shall grant a receipt for such payment to the person making the same:

Provided that, if such income or profits accrues or arise at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

18. Every such receipt shall specify—

(1).—The name and source or sources of the income or profits of the person by or on whose behalf the duty is paid:



(2).—The year or portion of the year for which the duty is paid :

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income or profits accrues or arise; and shall be admissible as *prima facie* proof of all matters contained therein.

19. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under this Part, may within the period mentioned in the said notice, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled.

The petition shall be in the form contained in Schedule B to this Act annexed or as near thereto as circumstances admit: it shall bear a stamp of eight annas, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

20. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the value of the said stamp.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

21. Any person dissatisfied with any order under section twenty may, within fifteen days from the date thereof, on payment of the sum in which he was assessed, or to which his assessment was enhanced, present an appeal in writing to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every appeal preferred under this section shall bear a stamp of one rupee, and shall be accompanied by a copy of the petition and the Collector's order thereon (both of which may be on unstamped paper), and all other documents (if any) connected with the case.

When the decision on such appeal is in favour of the appellant, the value of the stamp on his appeal, together with the excess paid by him, or (when the decision is that the petitioner is not chargeable under this Act), the whole sum so paid shall at once be refunded.

22. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the petitioner's income or profits accruing or arising in British India.

23. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income or profits not specified in the receipt granted to him under section seventeen has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person stating the amount to be paid in respect of such source, and the provisions contained in sections sixteen to twenty-two (both inclusive) shall apply to such notice and regulate the procedure thereunder.

## PART V.

### PENALTIES.

24. Every Treasurer, Secretary or principal Agent or Manager failing to make payments or deliver returns, or failing to make any payment or to prepare and deliver any return required by section nine,

or failing to make any payment or to prepare and deliver any statement or return required by section ten,

and every trustee, guardian, curator, committee or agent failing to deliver any statement or declaration required by section thirteen,

shall for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

25. If any person served with notice under section sixteen does not within the period specified in the said notice pay the amount required thereby, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such notice: Provided that he has not presented a petition under section nineteen.

If any such person presents a petition under section nineteen and does not, within one week from the passing of the order thereon, pay the amount, if any, required by such order, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such order.

On the recovery of the fine from the person so convicted, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the fine, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

26. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm or to all or any of the members thereof.

27. No person shall be proceeded against for any offence under section twenty-four or section twenty-five except at the instance of the Collector.

28. In sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

## PART VI.

### PAYMENT.

29. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the first day of April in each year:

#### Instalments.

Provided that, in every case where the amount so payable equals or exceeds rupees twenty-four, it may be paid in each year by two equal instalments, the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section sixteen upon the person paying the same, and the second instalment on the first day of October.

30. When any person pays only such first instalment, and, between the first day of April and the second day of October, dies, or is by sickness or other infirmity rendered incapable of exercising the profession or trade (if any) in respect of the profits arising from which he was assessed, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of his property in trust for the benefit of his creditors, the amount of the second instalment shall not be claimable.

When any firm pays only such first instalment, and, between the first day of April and the second day of October, dissolves partnership, or takes the benefit of any Act for the relief of

insolvent debtors, or conveys the whole of its property in trust for the benefit of its creditors, the amount of the second instalment shall not be claimable.

31. When any person pays the whole amount as aforesaid, and, between the first day of April and the second day of October, dies, or is by sickness or other infirmity rendered incapable of exercising the profession or trade in respect of the profits arising from which he was assessed, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of his property in trust for the benefit of his creditors, one moiety of such amount shall be paid to his representative or himself or his assignee, as the case may be.

When any firm pays the whole amount as aforesaid, and, between the first day of April and the second day of October, dissolves partnership, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of its property in trust for the benefit of its creditors, one moiety of such amount shall be repaid under such rules as the Governor General of India in Council shall from time to time prescribe.

32. If the Collector has caused a notice to be served on any person liable to pay the said second instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, he shall on conviction before a Magistrate be fined twice the amount so mentioned.

#### Recovery under Revenue-law.

33. In any case of default under this Act arising outside the local limits of the towns of Calcutta, Madras or Bombay, the Collector may, if he thinks fit, and if the notice mentioned in section sixteen, twenty-three, or thirty-two (as the case may be) has been served on the defaulter, recover the amount of any tax or instalment payable under this Act as if it were an arrear of land revenue.

On the recovery of such amount from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

34. A deduction equivalent to the amount paid by any person under the said Act No. IX of 1868, section five, for the month of April, 1869, shall be made from the first payment by such person under Part IV of this Act.

#### Payment of Taxes and Fines.

35. All taxes levied and all fines recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.



## PART VII.

## MISCELLANEOUS.

36. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

37. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

38. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and, when any Company has several Agents or Managers, which of them shall,

for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General of India in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

39. The Governor General of India in Council may from time to time make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and may delegate to any Local Government the power given by this section so far as regards the territories subject to such Government.

## SCHEDULE A.

Persons whose annual income or profits shall be assessed at not less than

Ditto	ditto	Rs. 500 but at less than	Rs. 750	shall pay	Rs. 6 0
Ditto	ditto	"	750	"	8 8
Ditto	ditto	"	1,000	"	12 0
Ditto	ditto	"	1,500	"	17 0
Ditto	ditto	"	2,000	"	24 0
Ditto	ditto	"	3,000	"	34 0

And for every additional Rs. 1,000 of annual income or profits or fractional part thereof so long as the whole amount assessed is less than Rs. 10,000

shall pay an additional duty of Rs. 10.

Persons whose annual income or profits shall be assessed at not less than

Ditto	ditto	Rs. 10,000 but at less than	Rs. 12,500	shall pay	Rs. 110 0
Ditto	ditto	"	12,500	"	135 0

And for every additional Rs. 2,500 of annual profits or fractional part thereof so long as the whole amount assessed is less than Rs. 1,00,000

shall pay an additional duty of Rs. 25.

Persons whose annual income or profits shall be assessed at not less than

Ditto	ditto	Rs. 1,00,000 but at less than	Rs. 1,10,000	shall pay	Rs. 1,040 0
Ditto	ditto	"	1,10,000	"	1,140 0

And for every additional Rs. 10,000 of annual income or profits or fractional part thereof

shall pay an additional duty of Rs. 100.



## SCHEDULE B.

Form of Petition under section 19.

Stamp  
eight annas.

To THE COLLECTOR OF

The

day of

186

The petition of A. B. of

SHEWETH—

1st.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of rupees eight, annas eight for the year commencing the 1st day of April 186

2nd.—That your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

3rd.—That your petitioner has no other source of income or profits, and has no reason to believe that his income and profits during the year commencing the 1st day of April 186 will exceed the said sum of rupees

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the stamp on this petition may be refunded [or that he may be declared not to be chargeable under the said Act, and that the value of the stamp on this petition may be refunded].

(Signed) A. B.

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A. B.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th March 1869, and is hereby promulgated for general information:—

## ACT No. X of 1869.

An Act to abolish the Police Superannuation Funds.

WHEREAS a Fund called "The Police Superannuation Fund" has been formed under Act No. XXIV of 1859 (for the better regulation of the Police within the territories subject to the Presidency of Port Saint George), section twelve; and whereas similar Funds have been formed under Act No. V of 1861 (for the regulation of Police), section eleven, and under the Act of the Governor of Bombay in Council, No. VII of 1867 (for the regulation of the District Police in the Presidency of Bombay), section twelve; and whereas it is expedient to abolish the said Funds and to transfer to the Government of India the securities and monies at the credit of such Funds respectively; It is hereby enacted as follows:—

1. The said sections shall be repealed from such day as the Governor General of India in Council shall, by notification in the Gazette of India, direct in this behalf.

2. All securities and sums of money which, on the said day, shall be standing at the credit of the said Funds respectively, shall be transferred and paid to the Government of India for the general purposes of government.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th March 1869, and is hereby promulgated for general information:—

## ACT No. XI of 1869.

An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidencies of Port St. George and Bombay.

1. This Act may be called the "Land Customs (Madras and Bombay) Act, 1869," and extends only to the territories for the time being respectively subject to the Governor of Port St. George in Council and the Governor of Bombay in Council.

2. Act No. VI of 1844 (for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by sea, and for determining the price at which Salt shall be sold for home consumption within the territories subject to the Government of Port Saint George), sections 7 and 16, and Act No. XXIX of 1857 (to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidency of Bombay), section 3, are hereby repealed.

3. Duties of customs shall be levied on goods passing by land into, or out of, foreign European settlements situate on the lines of coast within the limits of the said territories, at the rates prescribed in the schedules to Act No. XVII of 1867 (to amend the law relating to

*Customs Duties*), or any other law for the time being in force relating to the duties of customs on goods imported and exported by sea.

4. The Local Government may declare, by notification in the official *Gazette*, that the territory of any Native Chief, not subject to the jurisdiction of the courts and civil authorities of the territories under such Government, shall be deemed, for the purposes of this Act, to be foreign territory; and may declare goods passing into or out of such territory liable to the duties specified in the schedules to the said Act No. XVII of 1867, or any other law for the time being in force relating to the duties of Customs on goods imported and exported by sea; and goods so passing shall, thereupon, be liable to the duties aforesaid.

5. So far as regards the territories subject to the Governor of Fort St. George in Council, the unrevoked provisions of the said Act No. VI of 1844, and so far as regards the territories subject to the Governor of Bombay in Council, the unrevoked provisions of the said Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of this Act.

WHITLEY STOKES,

*Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th March 1869, and is hereby promulgated for general information:—

Act No. XII of 1869.

*An Act to amend the law relating to Customs Duties.*

1. Notwithstanding anything contained in the Indian Customs Duties' Act, 1867, it shall be lawful for the Governor General of India in Council from time to time, by notification in the *Gazette of India*, to fix for the purposes of that Act the value of any goods imported or exported by sea on which duties of customs are thereby imposed.

2. This Act shall be read with and taken with Act XVII of 1867. This Act to be read as part of the Indian Customs Duties' Act, 1867.

WHITLEY STOKES,

*Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March 1869, and is hereby promulgated for general information:—

Act No. XIII of 1869.

*An Act further to amend the Procedure of the High Court of Judicature for the North-Western Provinces.*

WHEREAS it is expedient to amend the Procedure of the High Court of Judicature for the North-Western Provinces of the Presidency of Fort William; It is hereby enacted as follows:—

1. In any case before the said High Court in which an European British subject is charged jointly with a person not being an European British subject, a jury may be empanelled for the trial of both persons so charged, and they may be tried together, and the procedure on the trial shall be the same as it would have been had the European British subject been tried separately.

In any case before the said High Court in which an European British subject is charged jointly with a person not being an European British subject, and the former, before the jury is empanelled, requires the majority of the jurors to consist of Europeans and Americans, or both Europeans and Americans, the latter person shall be tried together with the former, and the procedure on the trial shall be the same as it would have been had the former been tried separately:

Provided that in any such case where the person not an European British subject so requires before the said jury is empanelled, he shall be tried separately by a jury of which at least one-half shall consist of persons not being Europeans or Americans.

2. The operation of sections 198 and 364 of the Code of Criminal Procedure is hereby suspended in the said High Court, and in any case coming before the Court in the exercise of its ordinary or its extraordinary original criminal jurisdiction, the Judges of such Court shall take down the evidence or the substance thereof in such manner as the Court shall by any general rule from time to time direct.

3. Whenever any petition, application or motion is made in any matter coming before the said Court in the exercise of its civil, criminal or other jurisdiction, the Court shall have power to award and apportion costs in any manner it may think fit.

4. Whenever the Court shall require the statements in support of any such petition, application or motion to be verified by a declaration in writing, the person making such verification shall, if any such statement is



false, and if he either knows or believes it to be false, or does not believe it to be true, be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

WHITLEY STOKES,  
Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 19th March 1869, and is hereby promulgated for general information:—

ACT No. XIV OF 1869.

## THE BOMBAY COURTS' ACT.

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*An Act to consolidate and amend the law relating to the District and Subordinate Civil Courts in the Presidency of Bombay.*

Whereas it is expedient to consolidate, and amend the law relating to the District and other subordinate Civil Courts in the Presidency of Bombay; It is hereby enacted as follows:—

#### I.—Preliminary.

1. This Act may be called "The Bombay Civil Courts' Act, 1869," and extends only to the territories (other than Sind) under the Government of the Governor of Bombay in

Short title.  
Extent of Act.



Council in which the Code of Civil Procedure is now in force. But the Governor of Bombay in Council may, by notification in the Government Gazette, extend this Act to any other of the territories under such Government in which the said Code is not in force, or to Sind.

2. The Regulations and Acts mentioned in the schedule to this Act are hereby repealed to the extent specified in the third column of the same schedule: provided that the constitution of the present Zilas and the position of the present Sadr stations shall not be affected by such repeal.

#### II.—District and Sadr Stations.

3. The Governor of Bombay in Council may from time to time by notification in the Government Gazette alter the limits of existing Zilas (which shall hereafter be called Districts) and create new Districts for the purposes of this Act.

4. The Governor of Bombay in Council may also from time to time by notification in the Government Gazette alter the position of the Sadr station in any District, and fix the position of the Sadr station in any new District.

#### III.—District Courts.

5. There shall be in each District a District Court presided over by a District Judge. He shall be appointed by the Governor of Bombay in Council by whose authority only he shall be liable to be suspended or removed from his appointment.

The present Zila Judges shall be the first District Judges under this Act.

6. The District Judge shall ordinarily hold the District Court at the Sadr station in his District, but may, with the previous sanction of the High Court, hold it elsewhere within the District.

7. The District Court shall be the principal Court of original civil jurisdiction in the District, within the meaning of the Code of Civil Procedure.

8. Except as provided in Sections sixteen, seventeen and twenty-six, the District Court shall be the Court of Appeal from all decrees and orders passed by the Subordinate Courts from which an appeal lies under any law for the time being in force.

9. The District Judge shall have general control over all the Civil Courts and their establishments within the District, and it shall be his duty to inspect, or to cause one of his Assistants to inspect, the proceedings of all the Courts subordinate to him, and to give such direc-

tions with respect to matters not provided for by law as he may think necessary. The District Judge shall also refer to the High Court all such matters as appear to him to require that a rule of that Court should be made thereon.

10. The District Judge shall obey all writs, orders, or processes issued to him by the High Court, and shall make such returns or reports thereto under his signature and the seal of the Court as the exigencies of the case require. He shall further furnish such reports and returns and copies of proceedings as may be called for by the High Court or the Governor of Bombay in Council.

11. The District Judge shall use a circular seal two inches in diameter, which shall bear thereon the Royal Arms with the following inscription in English and the principal language of the District—"District Court of

#### IV.—Joint Judges.

12. The Governor of Bombay in Council, may with the previous sanction of the Governor General of India in Council, appoint in any District a Joint Judge who shall be invested with co-extensive powers and a concurrent jurisdiction with the District Judge, except that he shall not keep a file of civil suits and shall transact such civil business only as he may receive from the District Judge, or as may have been referred to the Joint Judge by order of the High Court.

When the appointment of a Joint Judge shall have been sanctioned by the Governor General of India in Council, the Governor of Bombay in Council may, so long as such sanction continues in force, appoint a successor to such Joint Judge in case his office becomes vacant, or transfer such Joint Judge from one District to another; and in such other District the Joint Judge so transferred shall have the same powers as he had in the former District.

13. All Regulations and Acts now or hereafter in force and applying to a District Judge shall be deemed to apply also to the Joint Judge; and the seal of the Joint Judge shall be the same as is used by the District Judge.

#### V.—Assistant Judges.

14. The Governor of Bombay in Council, under the general control of the Governor General of India in Council, may appoint one or more Assistants to the District Judge and may suspend or remove from his appointment any Assistant so appointed.

The present Assistant Judges shall be the first Assistant Judges under this Act.

15. An Assistant Judge shall ordinarily hold his Court at the same place as the District Judge, but he may hold his Court elsewhere within the District, whenever the District

shall, with the previous sanction of the High Court, direct him so to do.

The District Judge may refer to any Assistant Judge subordinate to him original suits of which the subject-matter does not exceed ten thousand rupees in amount or value, and miscellaneous applications not being of the nature of appeals. The Assistant Judge shall have jurisdiction to try such suits and to dispose of such applications. Where the Assistant Judge's decrees and orders in such cases are appealable, the appeal shall lie to the District Judge or to the High Court, according as the amount or value of the subject-matter does not exceed or exceeds five thousand rupees.

The Assistant Judge shall, when directed by the District Judge so to do, also take evidence and applications for certificates under Bombay Regulation VIII of 1827 (*to provide for the formal appointment of heirs, executors and administrators for the appointment of administrators and managers of property by the Courts*), Act No. XXVII of 1860 (*for facilitating the collection of debts on judgments and for the security of parties payable to the representatives of deceased persons*), Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay*), and shall forward it with opinion thereon for the final orders of the District Judge.

The Governor of Bombay in Council may, by notification in the Government Gazette, empower any Assistant Judge to try such suits from the decrees and orders of the Subordinate Courts as would lie to the District Judge and may be referred by him to the Assistant Judge.

Decrees and orders passed under this section by an Assistant Judge shall have the same force and shall be subject to the same rules as regards appeal and appeals as decrees and orders passed by the District Judge.

A person filling the office of Assistant Judge, on whom the power of hearing appeals has once been conferred under section 20, shall continue to have this power so long as often as he may fill the office of Assistant Judge, without reference to the District in which he may be employed: provided that the Governor of Bombay in Council may by notification in the Government Gazette, at any time withdraw such

The Governor of Bombay in Council may, by notification in the Government Gazette, invest an Assistant Judge with all or any of the powers of a District Judge within a particular District, and may, by like notification from time to time, determine and alter the limits of such part.

The jurisdiction of an Assistant Judge so invested shall *pro tanto* exclude the jurisdiction of the District Judge from within the said limits.

An Assistant Judge so invested shall ordinarily hold his Court at such place within the local

limits of his jurisdiction as may be determined by the Governor of Bombay in Council, and may, with the previous sanction of the High Court, hold it at any other place within such limits.

20. Every Assistant Judge shall use the seal of the Assistant Judge to use the District Judge to whom he is assistant.

#### VI.—Subordinate Judges.

21. There shall be in each District so many Civil Courts subordinate to the District Court as the Governor of Bombay in Council, acting under the general control of the Governor General of India in Council, shall from time to time direct.

22. The Judges of such subordinate Courts shall be appointed by the Governor of Bombay in Council, and shall be called Subordinate Judges.

No person shall be appointed a Subordinate Judge unless he be a subject of the Queen who has practised five years as an Advocate of a High Court in India or as a Vakil in the High Court of Judicature in Bombay, or who has qualified for the duties of a Subordinate Judge according to such tests as may for the time being be prescribed by such High Court, or who has taken the degree of Bachelor of Laws in the University of Bombay.

The tests so prescribed by the High Court shall be notified in the Government Gazette.

23. The Subordinate Judges shall hold their Courts at such place or places as the Governor of Bombay in Council may from time to time appoint within the local limits of their respective jurisdictions. Wherever more than one such place is appointed, the District Judge shall, subject to the control of the High Court, fix the days on which the Subordinate Judge shall hold his Court at each of such places, and the Subordinate Judge shall cause such days to be duly notified throughout the local limits of his jurisdiction.

The same person may be the Judge of more than one Subordinate Court; and in such cases the District Judge shall, subject to the control of the High Court, prescribe rules for regulating the time during which the Subordinate Judge shall sit in each Court.

The Judge of any Subordinate Court may, with the previous sanction of the High Court, be deputed by the District Judge to the Court of another Subordinate Judge for the purpose of assisting him in the disposal of the suits on his file.

24. The Subordinate Judges shall be of two classes.

The jurisdiction of a Subordinate Judge of the first class extends to all original suits and proceedings of a civil nature.



The jurisdiction of a Subordinate Judge of the second class extends to all original suits and proceedings of a civil nature wherein the subject-matter does not exceed in amount or value five thousand rupees.

25. A Subordinate Judge of the first class, in addition to his ordinary jurisdiction, shall exercise a special jurisdiction in respect of such suits and proceedings of a civil nature wherein the subject-matter exceeds five thousand rupees in amount or value as may arise within the local jurisdictions of the Courts in the District presided over by Subordinate Judges of the second class.

In Districts to which more than one Subordinate Judge of the first class have been appointed, the District Judge, subject to the orders of the High Court, shall assign to each the local limits within which his said special jurisdiction is to be exercised.

26. In all suits decided by a Subordinate Judge of the first class in the exercise of his ordinary and special original jurisdiction of which the amount or value of the subject-matter exceeds five thousand rupees, the appeal from his decision shall be direct to the High Court.

27. The Governor of Bombay in Council may invest any Subordinate Judge of the first class with power to hear appeals from such decrees and orders of Subordinate Courts as may be referred to him by the Judge of the District.

Decrees and orders so passed in appeal by a Subordinate Judge of the first class shall have the same force as if passed by a District Judge.

The Governor of Bombay in Council may, whenever he thinks fit, withdraw such jurisdiction from any Subordinate Judge so invested.

28. The Governor of Bombay in Council may invest, within such local limits as he shall from time to time appoint, any Subordinate Judge of the first class with the jurisdiction of a Judge of a Court of Small Causes, for the trial of suits cognizable by such Courts up to the amount of five hundred rupees, and any Subordinate Judge of the second class with the same jurisdiction up to the amount of fifty rupees.

The Governor of Bombay in Council may, whenever he thinks fit, withdraw such jurisdiction from any Subordinate Judge so invested.

29. Each Subordinate Judge shall use a seal one inch and a half in diameter, bearing the Royal Crown with the following inscription in English and the principal language of the District—"Subordinate Judge of

30. The present Principal Sadr Amíns shall be the first Subordinate Judges of the first class and (subject to any alteration of the limits of their ordinary local jurisdiction which

may from time to time be made by the Governor of Bombay in Council) shall severally exercise the jurisdiction of Subordinate Judges of the first class under this Act, within the local limits within which, immediately before the passing of this Act, they respectively exercised the jurisdiction of Principal Sadr Amíns.

The present Sadr Amíns and Munsifs shall be the first Subordinate Judges of the second class. Judges of the second class and (subject to any alteration of the limits of their local jurisdiction which may from time to time be made by the Governor of Bombay in Council) shall severally exercise the jurisdiction of Subordinate Judges of the second class under this Act, within the local limits within which, immediately before the passing of this Act, they respectively exercised the jurisdiction of Munsifs.

31. Every Court of a Subordinate Judge under this Act shall have the same jurisdiction over all proceedings pending in the Court for which it shall have been substituted as the Principal Sadr Amín, Sadr Amín, or Munsif (as the case may be) of such Court would have had if this Act had not been passed.

32. No Subordinate Judge shall receive or register a suit in which Government or any officer of Government in his official capacity shall be a defendant, but he shall refer the party presenting the plaint in such suit to the District Judge, in whose Court alone such suit can be instituted.

#### Removal or Suspension.

33. Whenever the High Court is of opinion that there are good grounds for making a formal and public inquiry into the truth of any imputation of misconduct by any Subordinate Judge, the High Court may appoint a Commissioner or Commissioners for the purpose of holding such an enquiry, and on the receipt of his or their report may order that the Subordinate Judge be removed or suspended from office, or reduced to a lower class.

The provisions of Act No. XXXVII of 1854 (for regulating enquiries into the behaviour of public servants) shall apply to enquiries under this section, the powers conferred by that Act of the Government being exercised by the High Court.

34. The High Court may suspend any Subordinate Judge from office pending the result of an enquiry into his behaviour under this section.

Any District Judge may, whenever he sees urgent necessity for so doing, suspend from office any Subordinate Judge under his control. If whenever the District Judge suspends any Subordinate Judge, he shall forthwith report the case for the orders of the High Court.

Nothing in this section or in section thirty-three shall be held to interfere with the right of Government to suspend, or remove from office, any Subordinate Judge at their discretion.



VII.—*Temporary vacancies.*

35. In the event of the death of the District Judge or of his being prevented from performing his duties by illness or other casualty, or of his absence from his District on leave, the first in rank of the Assistant Judges in the District, or in the absence from the District of an Assistant Judge the first in rank of the Subordinate Judges, shall assume charge of the District Court without interruption to his ordinary jurisdiction, and while so in charge shall perform the duties of a District Judge with respect to the filing of suits and appeals, receiving pleadings, execution of processes, return of writs and the like, and shall be designated Assistant Judge or Subordinate Judge, as the case may be, in charge of the District, and shall continue in such charge until the office of District Judge may be resumed or assumed by an officer duly appointed thereto.

36. Any District Judge leaving the Sadr station and proceeding on duty to any place within his District, may delegate to an Assistant Judge, or in the absence of an Assistant Judge, to a Subordinate Judge at the Sadr station, the power of performing such of the duties enumerated in section thirty-five as may be emergent; and such officer shall be designated Assistant or Subordinate Judge, as the case may be, in charge of the Sadr station.

37. In the event of the death, suspension, or temporary absence of any Subordinate Judge, the District Judge may empower the Judge of any Subordinate Court of the same District to perform the duties of the Judge of the vacated Subordinate Court, either at the place of such Court or of his own Court; but in every such case the Registers and Records of the two Courts shall be kept distinct.

VIII.—*Ministerial Officers.*

38. All ministerial officers of the Civil Courts in each District shall be appointed, and may be fined, suspended or dismissed by the District Judge, subject to such rules as the High Court may from time to time prescribe.

Provided that the Judge of every Subordinate Court may, subject to the like rules, appoint the ministerial officers of such Court, whose salaries do not exceed rupees ten per mensem, and may by order fine, suspend or dismiss any ministerial officer of such Court who is guilty of any misconduct or neglect in the performance of the duties of his

office. Every such order shall be subject to appeal to the District Judge; and the rules for the time being applicable to appeals to the Court of Session from orders of the Criminal Courts subordinate thereto, shall apply to all appeals under this section.

Nothing in this section shall exempt the offender from any penal or other consequences to which he may be liable under any other law in force for the time being.

39. The duties of the said ministerial officers shall be regulated by such rules as the High Court may from time to time prescribe.

40. The Governor of Bombay in Council may, under the general control of the Governor General of India in Council, appoint to any Civil Court under this Act a Clerk of the Court who, in addition to such duties as may from time to time be prescribed by the High Court, may receive and register plaints, and shall refer such as he may consider should be refused for the orders of the Judge of the Court, and may sign all processes, and authenticate copies of papers.

IX.—*Miscellaneous.*

41. The proceedings of each Civil Court shall be kept and recorded according to such rules as the High Court may from time to time prescribe. The High Court shall also lay down rules under which copies of papers may be granted.

42. The High Court shall from time to time with the sanction of the Governor of Bombay in Council prescribe and regulate the fees to be taken for any process issued by any Court the constitution of which is declared by this Act, or by any officer of such Court.

Tables of the fees so prescribed shall be published in the Government Gazette.

43. The District and Subordinate Courts shall sit from day to day, except on Sundays, New Year's Day, Good Friday, Christmas Day, and Her Majesty's Birth Day, and such other days as may be sanctioned for each or every District by the High Court.

The High Court may also permit the Civil Courts under its control to adjourn for a period or periods not exceeding in the whole six weeks in each year.

## SCHEDULE.

*Enactments repealed.*

## I.—BOMBAY REGULATIONS.

NO. OF REGULATION.	TITLE OF REGULATION.	EXTENT OF REPEAL.
I of 1827	A Regulation for forming into a regular Code all Rules that may be enacted for the internal Government of the Territories subordinate to the Presidency of Bombay.	Sections 1 to 7, both inclusive.
II of 1827	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	The preamble, and so much of chapters III and IV as has not been repealed; and chapter II except so much of section XXI as refers to the interference of the Civil Courts in caste questions.
III of 1827	A Regulation containing provisions as to the official proceedings in general of Courts of Civil Justice, their sittings, the mode of communicating with them, the mode of keeping the minutes of their proceedings, the sealing, signing, and language of process, and the grant of copies of papers on their records.	The whole.
IV of 1827	A Regulation prescribing the forms of proceeding of the Courts of Law in Civil Suits and Appeals, and Rules for the trial of the same.	The preamble and sections 24, 27 and 72, clause 4.
XXIX of 1827	A Regulation for bringing under the operation of the Regulations the Bombay territories in the Dekkan and Khandesh.	Section 7.
XXXI of 1827	A Regulation to explain the principles on which the introduction of the revised Code of Regulations is to be effected.	The whole.
I of 1830	A Regulation rescinding Regulation VII of 1828, and extending the jurisdiction of Native Commissioners to the cognizance of all original suits of whatever amount.	The whole.
VII of 1831	A Regulation for modifying the Rules under which appeals in Civil Suits are to be admitted.	The whole.
XVIII of 1831	A Regulation for instituting gradations of rank in the judicial appointments conferred on Natives, and defining the authority to be exercised by each rank.	The whole.
II of 1833	A Regulation for vesting Judicial Native Commissioners with authority to try civil actions in any part of a zillah to which they stand appointed.	The whole.
VI of 1834	A Regulation providing for the occasional adjournment of the Courts of Civil Judicature under the Presidency of Bombay.	The whole.

## II.—ACTS.

NO. OF ACT.	TITLE OF ACT.	EXTENT OF REPEAL.
IX of 1844	An Act for authorizing the institution of suits in the Courts of Principal Sudder Amceens and Sudder Amceens.	The whole Act as far as it relates to the Bombay Presidency.
XXIX of 1845	An Act to empower the Government of Bombay to appoint Joint Zillah Judges or Joint Session Judges.	So much as refers to Joint Zillah Judges.

WHITLEY STOKES,

*Secy. to the Council of the Govr. Genl.  
for making Laws and Regulations.*



The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th March 1869:—

No. 9 of 1869.

## INDIAN EXPROPRIATION BILL.

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*A Bill to amend the law for the acquisition of land needed for public purposes.*

Whereas it is expedient to amend the law for the acquisition of immoveable property needed for public purposes or for works of public utility, and for determining the amount of compensation to be made for such property; It is hereby enacted as follows:—

**PART I.**

**PRELIMINARY.**

1. This Act may be called "The Indian Expropriation Act, 1869":

Short title.

Extent.

Commencement.

It extends to the whole of British India;

And it shall come into operation on the first day of June 1869.

2. From such day Act No. VI of 1857 (*for the acquisition of land for public purposes*), and Act No. II of 1861 (*to amend Act No. VI of 1857*), shall be repealed.

All references made to either of the said Acts in subsequent Acts, orders or contracts shall be read as if made to this Act.

3. In this Act:—

The expression "person interested in the property" includes all persons interested in immoveable property:

The expressions "Collector of the District" and "Collector" include any officer specially appointed by the Local Government to perform the functions of a Collector under this Act;

And in every case under this Act—

The expression "Court" means the Court of any judicial officer whom the Local Government may appoint, either specially for such case or generally within any specified local limits, to perform the functions of a Judge under this Act.

And the following persons shall be deemed persons "entitled to act" as and to the extent hereinafter provided, (that is to say)—

Trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability:

A married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

The guardians of minors and the committees of lunatics or idiots shall be deemed respectively the persons so entitled to act to the same extent as the minors, lunatics, or idiots themselves, if free from disability, could have acted.

**PART II.**

**PROCEDURE BEFORE ACQUISITION.**

4. Whenever it appears to the Local Government that any immoveable property is likely to be needed for public purposes or for a work of public utility, it shall be lawful for any Officer either generally or specially authorised by such Government in this behalf, and his servants and workmen, to enter upon and survey and take levels of such property and to probe or bore to ascertain the nature of the soil;

and to set out the boundaries of any such property and the intended line of any such work, and to mark such boundaries and line by cutting trenches or placing land-marks; and where otherwise the survey cannot be completed and the boundaries and line marked, to cut down and clear away any part of any standing crop, jungle or tope of trees in the direction of the intended boundaries and line:

Provided that no person shall enter into any building or upon any enclosed garden (unless with the consent of the occupier thereof) without previously giving such occupier twenty-four hours' notice of his intention to do so.

5. The officer so authorised shall take account of all necessary damage done as aforesaid to immoveable property, and shall forthwith offer payment for such damage to the persons interested.

In case the offer is not accepted, the damage shall be allowed for in the compensation awarded for such property under the provisions hereinafter contained.

6. Whoever wilfully obstructs any person in lawfully setting out such boundaries or line, or wilfully destroys, damages, or displaces any land-mark, or effaces or fills any trench intended to mark such boundaries or line, shall, on conviction before a Magistrate, be liable to be imprisoned for any term not exceeding six months, or to fine not exceeding two hundred rupees, or to both.

7. Whenever it appears to the Local Government that any immoveable property is needed for a public purpose or for a work of public utility, a declaration shall be made to that effect

under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders.

The declaration shall state the District or other territorial division in which the property is situate, the object for which it is needed, its approximate area, and, where a plan shall have been made of the property by any such officer as aforesaid, the place where such plan may be inspected.

Works of public utility shall, for the purposes of this section, be held to comprise the following and no others:—

- (1).—Bridges, roads, railways, tramways:
  - (2).—Canals:
  - (3). Works for the storage or for the supply of water:
  - (4).—Improvements of rivers or harbours:
  - (5).—Docks, quays, jetties:
  - (6).—Drainage works:
  - (7). Works for the protection of land from floods or erosion by rivers:
  - (8).—Electric telegraphs;
- and all works subsidiary thereto.

The said declaration shall be conclusive evidence that the purpose for which the immoveable property is needed is public or (as the case may be) that the work for which it is needed is of public utility; and after making such declaration the Local Government may acquire the property in manner hereinafter appearing.

The circumstance that the whole or any part of a work is to be executed by, or directly for the benefit of, private persons or companies or municipal bodies shall not prevent its being deemed a work of public utility within the meaning of this section.

Whenever any immoveable property shall have been declared to be so needed for a public purpose or for a work of public utility, the Local Government shall direct the Collector of the District to take order for the acquisition of the property. Provided that nothing in this Act shall be taken to compel the Government to complete the acquisition unless an award shall have been made or a reference directed under the provisions hereinafter contained.

The Collector shall thereupon cause the property (if it be land and if it have not been already marked out under section four) to be marked out and also to be measured, and a plan to be made of the same.

The Collector shall then cause a notice to be affixed in some conspicuous place upon the property, and published by proclamation in the neighbouring towns and villages, to the effect that the property is about to be taken by Government under this

shall also serve notice to the same effect on the occupier (if any) of such property and on all such

persons, known or believed to be interested therein, or to be entitled to act for persons so interested, as reside, or have agents authorised to receive service on their behalf, within the Revenue District in which the property is situate.

Such notice shall state the particulars of the property so required and shall require all persons interested in the property to appear personally or by agent before the Collector at a time and place therein mentioned, such time not being less than fifteen days after the date of publication of the notice; and to state the nature of their interests in the property and the amount and particulars of their claims to compensation for such interests.

11. The Collector may also require any such person to deliver to him a statement containing, so far as may be practicable, the name of every other person possessing any interest in the property or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for the year next preceding the date of the statement.

12. On the day so fixed, the Collector shall proceed to enquire summarily into the value of the property and to determine the amount of compensation which in his opinion should be allowed therefor, and shall tender such amount to the persons interested who have attended in pursuance of the notice.

In determining such amount the Collector shall take into consideration the matters mentioned in section forty-six and shall not take into consideration any of the matters mentioned in section forty-seven.

### PART III.

#### ACQUISITION.

13. If the Collector and the person or persons interested agree as to the amount of compensation to be allowed, the Collector shall make an award under his hand for the same: and (where there are several persons interested) if such persons agree also in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award.

The award shall be filed in the Collector's Office and shall be conclusive evidence of the value of the property and the amount of compensation allowed for the same; and also of the particulars of the apportionment (if any) of the compensation among the persons who have agreed thereto.

14. The Collector may, if no claimant attends pursuant to the notice, or if for any other cause he thinks fit, postpone the enquiry to a day to be fixed by him and notified in the manner provided in section ten.

15. When the Collector proceeds to make the enquiry as aforesaid, whether on the day originally fixed for the enquiry or on the day to which it may have been postponed, if no claimant attends, or if the Collector is unable to agree with the persons interested



who have attended in pursuance of the notice as to the amount of compensation to be allowed, the matter shall be referred to the determination of the Court in manner hereinafter appearing.

16. If upon the said enquiry any question arise respecting the title to the property or any rights or interests therein between two or more persons making conflicting claims in respect thereof, the person deemed by the Collector to be in possession as owner or in receipt of the rents as being entitled thereto, shall, for the purpose only of taking such measures as may be necessary for fixing the value of the property and the amount of compensation to be allowed for the same, be held, as between such persons, to be the person interested in the property.

17. When the Collector has made an award or directed a reference to the Court, he may take possession of the property, which shall thenceforward be vested absolutely in the Government.

And in cases of urgency whenever the Local Government so directs, the Collector (though no such award has been made or reference directed) may, on the expiration of fifteen days from the publication of the notice mentioned in section ten, take possession of any waste or arable land needed for public purposes. Such land shall thenceforward be vested absolutely in the Government. The Collector shall offer to the persons interested compensation for the standing crops and trees (if any) on such land; and in case such offer is not accepted, the value of such crops and trees shall be allowed for in awarding compensation for the land under the provisions herein contained.

The provisions contained in sections ten to sixteen (both inclusive) shall *mutatis mutandis* apply when land is taken under the second clause of this section.

18. If the Collector is opposed or impeded in taking possession of immoveable property needed for a work of public utility, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the property to the Collector.

#### PART IV.

##### APPORTIONMENT OF COMPENSATION AWARDED BY COLLECTOR.

19. When the Collector and the persons interested in the property agree as to the amount of compensation, if any dispute arises as to the apportionment of the same or any part thereof, the Collector shall call on them to state in writing on or before such day as he shall fix, whether they wish

- (1)—that he shall himself decide the dispute, or
- (2)—that he shall refer it to the decision of the Court, or
- (3)—that he shall refer it to arbitration.

20. If the persons interested fail to make the statement on or before the day so fixed, or if they state that they wish that the Collector shall himself decide the dispute, he shall decide it accordingly and his decision shall be final.

21. If such persons state that they wish that the Collector shall refer the dispute to the decision of the Court, the Collector shall refer it accordingly, and the Court shall decide the same under section fifty-two.

22. If they state that they wish that the Collector shall refer the dispute to arbitration, the Collector shall refer it accordingly.

23. And if the parties cannot agree with respect to the nomination of the arbitrators, or if the persons nominated by them refuse to accept the arbitration, or, having accepted it, die, or desire to be discharged, or refuse, or become incapable to act, and the parties are desirous that the nomination shall be made by the Collector, he shall appoint some proper persons to arbitrate the matter.

24. After the arbitrators have accepted the appointment, the Collector may exercise towards them such powers and authority for securing their attendance and the due completion of their award, as he may legally exercise towards witnesses summoned before him when acting judicially for the purpose of compelling them to attend and give evidence.

25. If no award be made within a period to be fixed for that purpose by the Collector, he may order that the matter shall be referred to other arbitrators to be chosen in the same manner and subject to the same powers as the first.

26. The Collector shall furnish the arbitrators, or, so far as may be in his power, procure for them, any information connected with the subject of enquiry which the records of his office or those of any public department may afford.

He shall also, on the application of the arbitrators, summon any witnesses whom the arbitrators may call for and whom the parties may not be able to produce before them without such process, and require the persons so summoned to bring and produce before them all such books, papers, maps and plans as the arbitrators shall require.

Persons so summoned shall be subject to all the provisions of the laws for the time being in force regarding persons summoned as witnesses before a Collector of Land-Revenue or a Deputy Commissioner when acting judicially.

27. Every witness examined before the arbitrators shall be examined upon oath to be administered or made before the said arbitrators.



28. On the close of the enquiry, the arbitrators, or a majority of them, shall deliver a full and complete award in respect of the matter referred to them, and shall therein specify the persons entitled to compensation, and the proportions in which they are so entitled.

29. The arbitrators on making their award shall be entitled to reasonable fees for their services, the amount of which shall be fixed by the Collector subject to the orders of the Commissioner or other superior revenue authority.

30. The award shall declare the costs of the arbitration and by whom and in what proportion they shall be paid.

31. The proceedings of the arbitration shall be deposited in the office of the Collector, and every person interested therein shall be entitled to a copy of the award, under the seal and signature of the Collector. Such copy shall be *prima facie* evidence of the matters therein stated.

32. No award of arbitrators made in accordance with the provisions of this Act, shall be liable to be reversed or altered, except by the decision of a Civil Court on the ground of corruption or misconduct of the arbitrators.

In case the award shall be so reversed, the matter shall be referred to other arbitrators to be appointed in the same manner as the first.

All suits to set aside an award under section twenty-eight shall be instituted within three months from the date of the award.

#### PART V.

##### REFERENCE TO COURT AND PROCEDURE THEREON.

33. In making a reference under section fifteen, the Collector shall state for the information of the Court, in writing under his hand, (a) the situation and extent of the property needed, (b) the names of the persons interested in such property, and (c) the amount of compensation tendered for the same under section twelve, or, if no claimant has attended pursuant to the notice mentioned in section ten, the amount of compensation which the Collector is willing to give to the persons so interested.

34. The Court shall thereupon cause to be served on each of the persons so interested a notice requiring him (if he has not made a claim under section ten) to state to the Court, on or before a day to be therein mentioned, the sum which he is willing to accept as compensation for the property so needed.

The Court shall also cause a notice to be served on the Collector and each of such persons requiring them to state to the Court, on or before a day to be therein mentioned, whether they wish the amount of the compensation to be determined by the Judge alone or by the Judge with assessors.

If no claimant has attended pursuant to the notice mentioned in section ten, the Court shall cause a notice to be affixed on some conspicuous place in the property needed to the effect that, if the persons interested therein do not appear in Court on or before a day to be therein mentioned and state whether they wish the amount to be determined by the Judge alone or by the Judge with assessors, the Judge will proceed to determine such amount *ex parte*.

35. On receiving such statements the Judge, if the parties wish the amount of the compensation to be determined by the Judge alone, shall proceed to decide such amount, and his decision thereon shall be final.

In like manner, if no claimant appears and makes a statement pursuant to the notice last aforesaid, the Judge shall proceed to decide the amount of the compensation, and his decision thereon shall be final.

36. But if the parties or any of them wish that the amount be determined by the Judge with assessors, they shall appoint, on or before a day to be fixed by the Court, two qualified persons (one to be nominated by the Collector and the other by the persons interested), to be assessors for the purpose of aiding the Judge in determining the amount of the compensation.

In case of failure to appoint either of such assessors within the time so specified, the Court shall itself appoint an assessor in his stead.

37. On or after the day last referred to, the Judge shall require the assessors so appointed to appoint by writing under their hands, on or before a day to be fixed by the Court, a qualified person to be a third assessor for the purpose aforesaid.

In case of failure to make such appointment within the time so specified, the Judge shall himself appoint the third assessor.

38. The Judge and the assessors shall thereupon proceed to determine the amount of the compensation.

39. If before such amount is determined, any of the assessors dies or desires to be discharged, or refuses or becomes incapable to act, the party by whom he was appointed, or, if he were appointed by the Judge, the Judge may appoint some other qualified person to act in his place; and, in the case of an assessor appointed by either party, if for the space of seven days after notice from the Court for that purpose the party who appointed such assessor fails to appoint another, the Judge and the other assessors may proceed *ex parte*.

Every assessor so substituted shall have the same powers as were vested in the former assessor at the time of his so dying or desiring to be discharged, or refusing or becoming incapable.

40. Every assessor appointed under this Act, not being an officer of Government, shall be entitled to receive such fees for his services

Assessors' fees.

as the Judge shall direct, not exceeding the sum of fifty rupees for each full day employed.

Such fees shall be deemed to be costs in the proceeding.

Provisions of Code of Civil Procedure made applicable.

41. The following provisions of the Code of Civil Procedure:—

- (a) as to adding parties,
- (b) as to adjournment,
- (c) as to death, marriage and bankruptcy or insolvency of parties,
- (d) as to summoning witnesses and their attendance,
- (e) as to examination of parties and witnesses,
- (f) as to production of documents, and
- (g) as to commissions to examine absent witnesses and to make local enquiries,

shall apply, so far as may be, to proceedings under this Part.

42. Every such proceeding shall take place in

Proceedings to be in open Court.

open Court, and all legal practitioners entitled to practise in the Court in which any

such proceeding takes place, shall be entitled to appear, plead and act, or to appear and act (as the case may be) in such proceeding.

43. The opinion of each assessor shall be given orally and shall be recorded in writing by the Judge.

Record of assessors' opinions.

44. In case of a difference of opinion between the Judge and the assessors or any of them upon a question of law or practice or usage having the force of law, the opinion of the Judge shall prevail and his decision thereon shall be final.

Difference on questions of law.

45. In case of any such difference of opinion upon any question of fact, or as to the amount of the compensation to be awarded, the decision of the Judge shall be final, provided he agree with the majority of the assessors or with one of the assessors if there be but two.

Difference on questions of fact.

But if the Judge differs from all or from the majority of the assessors, he shall pronounce his decision, and the Collector or the person interested (as the case may be) may appeal therefrom to the High Court within the time and in manner provided by the Code of Civil Procedure for regular appeals in suits.

46. In determining the amount of compensation to be awarded for property acquired under this Act,

Matters to be considered in determining compensation.

the Judge alone or the Judge and assessors (as the case may be) shall take into consideration—

First, the price which the property would be likely to fetch if sold then and there by public auction:

Secondly, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of severing such property from his other property; and

Thirdly, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of the acquisition injuriously affecting his other property, whether moveable or immoveable, in any other manner, or his earnings.

Matters to be neglected in determining compensation.

47. But the Judge or assessors shall not take into consideration—

First, the degree of urgency which has led to the acquisition:

Secondly, any disinclination of the person interested to part with the property acquired:

Thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit:

Fourthly, any damage which, after the time of awarding compensation, is likely to be caused by or in consequence of the execution of the proposed work:

Fifthly, any increase to the value of the property acquired likely to accrue from the execution of the proposed work thereon or which would be likely to accrue to such value if the work were executed on any other property; or

Sixthly, any outlay or improvements on the property acquired, made, commenced or effected with the intention of enhancing the compensation to be awarded therefor under this Act.

48. Where the person interested has made a claim to compensation, pursuant to the notice mentioned in section ten, the amount awarded shall not in his case exceed the amount so claimed, or be less than the amount tendered by the Collector under section twelve.

Rules as to amount of compensation.

Where the person interested has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded may be less than, and shall in no case exceed, the amount so tendered.

Where the person interested has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded shall not be less than, and may exceed, the amount so tendered.

49. Subject to the provisions contained in section fifty, the Judge shall in all cases determine by whom the costs of any proceeding under this Part are to be borne.

Judge to determine costs.

50. (a). When the amount awarded is the sum claimed by the person interested, the costs of the proceeding shall be paid by the Government.

Rules as to costs.

(b). Where the amount awarded is equal to or less than the sum tendered by the Collector, the costs of the proceeding shall be paid by the person interested.



(c). Where the amount awarded exceeds the sum tendered by the Collector, but is less than the sum claimed by the person interested, the costs of the proceeding shall be paid by the parties in such proportions as the Judge shall determine.

51. Every award made under this Part shall be in writing signed by the Judge and the assessors or by the Judge alone (as the case may be) and shall specify the amount awarded under the first clause of section forty-six and also the amounts (if any) respectively awarded under the second and third clauses of the same section, together with the grounds of awarding such last mentioned amounts.

52. When the amount of compensation has been settled, or when a reference to the Court has been made under section twenty-one, the Judge shall determine the proportions in which the persons interested are entitled to share in such amount.

#### PART VI.

##### MISCELLANEOUS.

53. When any immoveable property taken under this Act forms part of an estate paying revenue to Government, the award shall specify the nett rent of the land including the Government revenue, and the computed value of such rent.

The revenue authorities may in their discretion either pay over the whole of such value to the owner of the estate on the condition of his continuing to pay the Government revenue thereof without abatement; or determine what proportion of the nett rent shall be allowed as a remission of revenue, in which case a deduction shall be made from the said value proportionate to the value of such remission.

54. Subject to the provisions contained in section fifty-three, when the compensation to be paid for immoveable property taken under this Act is decided by the award of the Collector under section thirteen, and possession is then taken of the property on account of Government, he shall pay the amount awarded at the time of so taking possession.

When the compensation is decided by the award of the Collector after taking possession, or of the Judge and assessors, or of the Judge alone, the Collector shall pay the amount awarded with interest at the rate of six per centum per annum from the time of so taking possession:

Provided that, in cases where the Judge has differed with the assessors upon a question of fact or on the amount of compensation, the Collector shall not pay such amount and interest until the time for appealing against the Judge's decision has expired and no appeal shall have been presented against such decision, or until any such appeal shall have been dismissed, or until in the result of any such appeal the decision appealed against shall have been upheld.

55. Subject to the provisions contained in sections thirty-two and forty-five, payment of the

compensation shall be made according to the award to the persons named therein:

Provided that nothing in this Act shall affect the liability of any person who may receive the compensation awarded for any property, or any portion of such compensation, to pay the same to the person lawfully entitled thereto.

56. The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired and if he be able to convey the same.

57. The powers of this Act shall extend to authorize the occupation and use by Government for any time not exceeding three years of any waste or arable land.

The Collector shall pay to the owners and occupiers of such land such compensation for the occupation and use thereof, either in a gross sum of money or by monthly or other periodical payments, as shall be agreed upon between him and such owners and occupiers respectively; and in case they differ about the compensation, the same shall be settled by a single arbitrator to be appointed by the Collector and such owners or occupiers, or when they cannot agree in the choice of an arbitrator, then by an arbitrator to be appointed by the Local Government.

58. For any permanent damage done by such occupation and use of the land, compensation shall be paid to and among all persons interested therein, to be ascertained, in case of disagreement, in the same manner as compensation for land taken under section fifty-seven.

59. The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made. All such rules, alterations and additions shall be published in the local official Gazette.

#### STATEMENT OF OBJECTS AND REASONS.

For several years past, since the extension of railways has forced the Government of India to take land in the larger towns or in their vicinity, frequent complaints have been made in the Public Works Department as to the serious abuses which have, in many cases, arisen in applying Act VI of 1857—the law which now regulates the taking land for public purposes.

The Government of India has made various efforts to protect the public interests by calling on the local authorities to take increased care in the appointment of the arbitrator who represents the Government and by the adoption of other measures. But no effectual relief has been thus obtained.



On taking a general view of the circumstances under which these abuses have occurred, it becomes apparent that the evil is chiefly owing to the absence in the existing law of any statement of the principles which are to regulate the determination of the price to be paid for the property taken by Government. The primary object of the present Bill is to supply a concise and intelligible statement of those principles. They are contained in sections 46, 47, 48:—

"46. In determining the amount of compensation to be awarded for property acquired under this Act, the Judge alone or the Judge and assessors (as the case may be) shall take into consideration—

*First*, the price which the property would be likely to fetch if sold then and there by public auction:

*Secondly*, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of severing such property from his other property; and

*Thirdly*, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of the acquisition injuriously affecting his other property, whether moveable or immoveable, in any other manner, or his earnings.

"47. But he or they shall not take into consideration—

*First*, the degree of urgency which has led to the acquisition:

*Secondly*, any disinclination of the person interested to part with the property acquired:

*Thirdly*, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit;

*Fourthly*, any damage which, after the time of awarding compensation, is likely to be caused by or in consequence of the execution of the proposed work:

*Fifthly*, any increase to the value of the property acquired likely to accrue from the execution of the proposed work thereon or which would be likely to accrue to such value if the work were executed on any other property; or

*Sixthly*, any outlay or improvements made, commenced or effected on such property with the intention of enhancing the compensation to be awarded therefor under this Act.

"48. Where the person interested has made a claim to compensation, pursuant to the notice mentioned in section ten, the amount awarded shall not in his case exceed the amount so claimed, or be less than the amount tendered by the Collector under section twelve.

Where the person interested has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded may be less than, and shall in no case exceed, the amount so tendered.

Where the person interested has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded shall not be less than, and may exceed, the amount so tendered."

The Bill then attempts to secure the application of those principles in actual practice.

The present system of procedure under Act VI of 1857 is as follows:—The Collector makes an offer of the sum which he thinks suitable; if it is not accepted, the proprietor appoints one arbitrator and the Collector another, and these two name a third. The decision of the three arbitrators is final. Experience has shown that this system has not led to satisfactory results. Although the mere declaration of the principles which ought to guide the arbitrators would doubtless help to remove many of the objections to the present procedure, it would not be safe to trust entirely to that check, and it is necessary to make direct provision against inequitable awards, and for setting such awards aside when made.

The procedure proposed by the present Bill may be shortly stated as follows:—

The Collector will cause the land required to be marked out and measured (sec. 9). He will then give notice to all persons interested in the property to appear before him and state the nature of their interests and the particulars of their claims to compensation (sec. 10). He will then enquire summarily into the value of the property and estimate the amount of the compensation according to the principles above stated (sec. 12). If the Collector and the persons interested agree as to the amount, he will make an award which will be final (sec. 13). If, however, they cannot agree, the matter will be referred to the determination of the Court.

The Court will then cause notice to be served on all persons interested requiring them (a) to state the sum which they are willing to accept, and (b) to state whether they prefer the amount to be determined by the Judge alone or by the Judge with assessors.

If the parties (*i. e.*, the Collector and the persons interested) prefer a determination by the Judge alone, he will decide the amount and his decision will be final.

If, however, they prefer a determination by the Judge with assessors, the parties will nominate two assessors, who again will nominate a third, and the Judge and the three assessors will proceed in open Court to determine the amount. Should the Judge and assessors differ on a point of law, the Judge's opinion will prevail. Should they differ on a question of fact or on the amount of the compensation, the Judge's decision will prevail, and, provided he agree with the majority of the assessors, will be final. But where the Judge differs from such majority, an appeal to the High Court will lie against his decision.

The Bill provides for the payment of reasonable fees to the assessors (sec. 40), and gives rules as to costs of the parties (sec. 50), and as to the time at which the compensation is to be paid (sec. 54).

When the persons interested differ as to the apportionment of the compensation, provision is made (secs. 19 to 32) for settling the difference (a) by the Collector, or (b) by the Court, or (c) by arbitrators chosen by the persons interested.

These are the leading provisions of the Bill. Its other clauses requiring special notice are the power to enter and survey whenever it seems to the Local Government that any land is likely to be needed for a public purpose or a work of public utility (sec. 4): the definition of works of public utility

(sec. 7), the clause in the same section providing that the circumstance that the whole or any part of a work is to be executed by or directly for the benefit of private persons or companies or municipal bodies, shall not prevent it being deemed a work of public utility within the meaning of the proposed Act; and, lastly, the clause (sec. 17) authorising the Collector in cases of exceptional urgency to enter and take possession, though no award has been made or reference directed. The necessity for this clause has been suggested by past experience, and it is analogous to article 19 of the French law of the 8th March 1810. It will only operate under the special orders of the Local Government when extreme public inconvenience is likely to arise from the delay that must occur under the ordinary procedure; and the provisions of the Bill as to ascertaining and paying the compensation will, *mutatis mutandis*, apply in all such cases.

J. STRACHEY.

CALCUTTA,  
The 13th February 1869. }

WHITLEY STOKES,

Secy. to the Council of the Govt. Genl.  
for making Laws and Regulations.

## HOME DEPARTMENT.

### NOTIFICATIONS.

#### Public.

Camp Umballa, the 27th March 1869.

No. 1C.

The Right Hon'ble the Secretary of State having, in accordance with the provisions contained in the 5th Section of the Indian Councils Act 24 and 25 Vic., Cap. 67, appointed Mr. Barrow Helbert Ellis, of the Bombay Civil Service, to be a Provisional Member of the Council of the Governor General of India, and a vacancy having occurred in the said Council by the departure on leave of the Hon'ble G. N. Taylor to Europe, Mr. Ellis has accordingly this day taken the oaths and his seat, under the usual salute, as an Ordinary Member of the Council of the Governor General of India.

The 2nd April 1869.

No. 2C.

In accordance with the power vested in the Governor General in Council by the 9th Section of the Act 24 and 25 Vic., Cap. 67, to appoint the issue of meeting of the Council of the Governor General, His Excellency in Council is pleased to direct that the said Council shall, on and after Monday next, the 6th of April, and until further notice assemble at Simla, in the Provinces subject to the jurisdiction of the Lieutenant Governor of the Punjab.

E. C. BAYLEY,

Secy. to the Govt. of India.

## Revenue

### (Geographical).

The 1st April 1869.

No. 107.

The following promotions and appointments have been made in the Topographical Survey Department:—

Lieutenant M. T. Sale, Assistant Surveyor, 2nd Grade, to be Assistant Surveyor, 1st Grade, with effect from the 15th December 1868.

Captain A. B. Melville, Surveyor, 3rd Grade, to officiate as Surveyor, 2nd Grade, and Lieutenant T. H. Holdich, R.E., Assistant Surveyor, 2nd Grade, to officiate as Assistant Surveyor, 1st Grade, with effect from the 15th December 1868.

Captain A. B. Melville to be confirmed in the appointment of Surveyor, 2nd Grade, and Lieutenant T. H. Holdich in that of Assistant Surveyor, 1st Grade, with effect from the 1st April 1869.

J. T. WHEELER,

Assistant Secretary,  
for Secy. to the Govt. of India.

## FOREIGN DEPARTMENT.

### NOTIFICATIONS.

Camp Umballa, the 31st March 1869.

At 5 P. M. on Saturday, the 27th March 1869, His Excellency the Viceroy and Governor General held a public Durbar at Umballa, in honor of His Highness the Ameer Shere Ali Khan. The Durbar was attended by His Honor the Lieutenant Governor of the Punjab, His Honor the Lieutenant Governor of the North-Western Provinces, His Excellency the Commander-in-Chief, the Hon'ble the Members of Council, His Excellency Lord Napier of Magdala, the Commander-in-Chief of Bombay, the Maharajah of Puttiala, the Rajas of Jheend, Nabha and Kupperthulla, the Nawab of Maleir Kotla, the Chief Sirdars and attendants of His Highness the Ameer, the General commanding the Sirhind Division, the Officers attached to the Army Head Quarters, the Secretaries and Under Secretaries to the Government of India, the Secretaries to the Government of the Punjab, and by a large number of other official and non-official gentlemen present at Umballa.

Raised seats were reserved for and occupied by ladies on both sides of the Durbar tent. With the exception of the high officials entitled to salutes, the British Officials and the Native Chiefs were all seated by 4-30 P. M.

His Highness the Ameer, together with his son Abdoolah Jan, his chief Sirdars, and the British Officers attached to the suite of His Highness, were escorted from His Highness' place of residence by a deputation consisting of His Honor the Lieutenant Governor of the Punjab, the Secretary and Under Secretary in the Foreign Department, the Agent to the Lieutenant Governor for the Cis-Sutlej States, the General commanding the Sirhind Division, and the Private Secretary and the Aides-de-Camp to His Excellency the Viceroy.



His Highness was received at the entrance of the Durbar tent by His Excellency the Viceroy and Governor General, attended by the Lieutenant Governor of the North-Western Provinces, the Commander-in-Chief, and the Members of Council, and he was conducted to the dais by His Excellency. Before taking their seats, His Excellency the Viceroy and Governor General addressed His Highness the Ameer in the following terms:

"In the name of Her Most Gracious Majesty the Queen of Great Britain and Ireland, and Sovereign of India, I bid you a hearty welcome, and express to you the sincere gratification that it gives me to receive your Highness as the guest of the Queen.

"I trust that this visit may be the commencement of many years of amity between Her Majesty and yourself, and of mutual confidence and good will between the nations which Her Majesty rules in India, and all the subjects of Your Highness."

After a conversation of about fifteen minutes' duration, fifty-one trays of presents were brought into the Durbar tent for His Highness the Ameer, twenty-one trays for His Highness' son, and five trays for each of His Highness' six principal Sirdars. Six horses were also led to the entrance of the tent for the acceptance of His Highness.

When all the presents had been duly laid before the throne, His Excellency the Viceroy and Governor General placed a Sword of Honour in His Highness' hands, prefacing the gift with these words:

"I present you with this sword as a token of my desire that you may ever be victorious over your enemies, in defence of your just and lawful rights, and in all your efforts for the consolidation of your Kingdom."

At the close of the Durbar His Excellency the Viceroy and Governor General conducted His Highness the Ameer to the entrance of the Durbar tent and there took leave of him. His Highness and his suite were then escorted to His Highness' residence by the same deputation and with the same formalities as were observed on the occasion of bringing His Highness to the Durbar. The Body Guard of His Excellency the Viceroy and Governor General formed the escort to His Highness the Ameer in his progress to and from the Durbar tent.

A royal salute was fired as His Excellency the Viceroy entered the Durbar and as he quitted it. The road from the house of His Highness to the barriers of the Viceregal camp was lined with Cavalry. The main street of the Viceregal camp was lined with Infantry, and a Guard of Honour was drawn up in front of the Durbar tent. The troops saluted His Highness the Ameer as he passed. A royal salute was fired both on the arrival and on the departure of His Highness.

The usual salutes were fired on the arrival and on the departure of His Honor the Lieutenant-Governor of the Punjab, His Honor the Lieutenant-Governor of the North-Western Provinces, and His Excellency the Commander-in-Chief, and the troops presented arms.

The Chiefs present at the Durbar were honored with the salutes due to their ranks.

The actual proceedings commenced at 5 o'clock, and terminated at 5-45.

His Highness the Ameer Shere Ali Khan held a Durbar at 8 A. M., on Monday 29th March 1869, in his own camp, for the reception of His Excellency the Viceroy and Governor General of India.

All the Officers of Government, both Civil and Military, who attended the Durbar of Saturday the 27th of March, were present on this occasion also, but owing to the limited accommodation available in His Highness' tents, ladies and non-official gentlemen could not be invited.

His Excellency the Viceroy and Governor General was escorted to the Durbar by Sirdar Abdollah Jan, the son of the Ameer, and by His Highness' two principal Ministers, Syud Noor Mahomed Shah and Shahghassi Shere dil Khan. The Lieutenant Governor of the Punjab, Lord Napier of Magdala, the Secretary to the Government of India in the Foreign Department, and the personal Staff of His Excellency likewise accompanied the Viceroy.

The Viceroy and Governor General was met at the entrance of the Durbar tent by the Ameer, and by the British Officers attached to His Highness' suite, and was conducted by His Highness to the dais. His Excellency took his seat to the right hand of the Ameer, and on the left hand of His Highness was his son Abdollah Jan. At the close of the interview His Highness, in complimentary language, presented His Excellency with his own sword.

When the conversation was over, His Highness led His Excellency to the entrance of the tent, and there took leave of him. His Excellency was then escorted to his own camp with the same formalities and by the same British Officers who had accompanied him to the Durbar.

The same ceremonies were observed with regard to the array of troops, the presenting of arms, and the firing of salutes to those entitled to these honors, as were observed in the Durbar of Saturday.

The proceedings closed at 8-30 A. M.

By Order of His Excellency the Viceroy and Governor General of India.

W. S. SIRON-KARR,

Secy. to the Govt. of India

## TELEGRAPH DEPARTMENT.

### NOTIFICATIONS.

Calcutta, the 22nd December 1868.

From the 1st of February 1869, all messages received into a Telegraph Office, must be stamped to the full value for all demands.

2. Telegraph Stamps will be procurable at all Telegraph Stations in any quantities, and at Civil Treasuries in quantities of the value of not less than Rs. 5 of value at one time, provided that the quantity sold shall not include less than one Rupee worth of any particular value of Stamps.



3. Telegrams can be sent from out-stations by post, but they must be enclosed in registered covers. At stations where Telegraph Stamps are not procurable, they may be paid for by Postage Stamps at the rate of 17 annas to the Rupee. In such cases, the Post Office registration receipt will take the place of the ordinary Telegraph receipt. If any telegram be received insufficiently stamped, it will be returned bearing to the sender.

4. Telegraph Stamps are double headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the money), and the lower half shall be affixed to the message as voucher to Government that it has been prepaid.

5. Proper forms on which to write telegrams are available at all Telegraph Stations gratis for messages written at the Office, or for sale at the following rates:—

	Rs.	As.	P.
Per 100	...	1	2 0
" 50	...	0	10 0
" 25	...	0	6 0
" 12	...	0	3 0

These forms will also shortly be obtainable at the same rates at all Treasuries.

6. The senders of Telegrams must be careful to affix their Stamps on the spaces left blank for the purpose on the message forms,—the upper half on the receipt, the lower half on the message,—and to see that the Stamps are defaced with the Office Stamp which carries the name of the Office and date.

7. Telegraph Stamps cut in two, before being sent into a Telegraph Office, will not be accepted.

8. For rates of charge, see Notification on revised Tariff of the 20th September 1868.

9. Skeleton Maps of India showing the Telegraph Lines and Stations are procurable at most Telegraph Offices at eight annas each.

The Ceylon charge on a message of 20 words to or from India will, in future, be one Rupee. Thus, a message of 10 words between any station in Ceylon and any station in India (except those east of Calcutta), will be two Rupees, a message of 20 words will be three Rupees, a message of 30 words will be five Rupees, and so on.

A charge of one Rupee in addition to the above will be made for a message of 20 words to or from any station east of Calcutta.

The above cancels paragraph 9 of the Telegraph Notification dated Simla, the 20th September 1868, published in the *Gazette of India* of the 20th idem.

D. G. ROBINSON, Colonel, R.E.,  
Dir. Genl. of Tels. in India.

## GAZETTE OF INDIA.

### NOTIFICATION.

The 27th March 1869.

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that on and after the 3rd April and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings Street.

### CURRENCY NOTE.

Extract from Financial Department Notification No. 1004A., dated Simla, 30th July 1866.

Para. 9.—“The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) thrice at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and once in the *Gazette of India*.”

### Lost.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A18—14986 for Rs. 10.

C. W. PRIESTLEY.

### ADVERTISEMENTS.

#### Notice.

The interest and responsibility of Mr. James Mackintosh, Junior, in our Firm ceased as from the 31st day of December 1867.

MACKINTOSH, BURN & CO.

The 15th March 1869.

#### Recently Published.

Price Rs. 2-8; cloth, lettered, Rs. 3-8; Packing and Postage, 12 annas extra.

### NOTE

ON THE

## STATE OF EDUCATION IN INDIA

DURING 1866-67.

BY

A. P. HOWELL, Esq.,

UNDER SECRETARY TO THE GOVERNMENT OF INDIA.

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,

8, HASTINGS STREET.

1869.

**BENGAL OFFICIAL ARMY LIST,**

CORRECTED UP TO APRIL 1, 1869.

*Price Rs. 5; Packing Charges and Postage, 8 As. extra.**[Should Postage Stamps be remitted, one anna additional in the Rupee must be sent to cover discount on sale of Stamps.]*

By Authority of Government.

THE  
OFFICIAL  
**QUARTERLY ARMY LIST**

OF

H. M.'s FORCES IN BENGAL,

TO WHICH IS ADDED

**A NON-OFFICIAL SUPPLEMENT**

CONTAINING

THE LATEST CORRECTED CIVIL LIST,  
&c., &c., &c.

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
8, HASTINGS STREET.  
1869.**"TRADE AND NAVIGATION RETURNS."***Just Published,*

By order of the Governor General in Council.

*Price one Rupee, and four annas extra for packing and postage.***ACCOUNTS**

RELATING TO THE

**TRADE AND NAVIGATION**

OF

**BRITISH INDIA,**FOR THE MONTH ENDED 30TH JUNE 1868, AND  
THREE MONTHS ENDED 30TH JUNE 1868

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
8, HASTINGS STREET.  
1869.*Price One Rupee, including Packing and Postage.***STANDING ORDERS**

OF THE

**PUBLIC WORKS DEPARTMENT**

FOR THE YEAR

**1867.***Printed on one side of the paper only, to admit of easy incorporation with interleaved copies of the P. W. Code and Forms already published.*

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
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1869.*Just published, price Rs. 5, exclusive of Packing and Postage.***FINANCE AND REVENUE ACCOUNTS,**

AND

**MISCELLANEOUS STATISTICS**

RELATING TO THE

**FINANCES**

OF

**BRITISH INDIA**

PART I.

*From 1st May 1861 to 31st March 1867.*

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
8, HASTINGS STREET.  
1869.*Price Rs. 6; Packing and Postage, 1 Re. extra.***FOURTH ANNUAL REPORT**

OF THE

**SANITARY COMMISSIONER**

WITH THE

GOVERNMENT OF INDIA.

**1867.****WITH APPENDICES**

CONTAINING

Returns of Sickness and Mortality among the British and Native Troops, and also among the Prisoners in the Bengal Presidency, for that year.

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
8, HASTINGS STREET.  
1869.*Price Rs. 7.***A COLLECTION**

OF

**STATUTES RELATING TO INDIA,**

PASSED BETWEEN THE

**YEARS 1855 AND 1867**

(BOTH INCLUSIVE),

BEING A

**SUPPLEMENT**

TO

**'THE LAW RELATING TO INDIA AND THE E. I. COMPANY.'**

(FIFTH EDITION.)

EDITED,

WITH AN INDEX TO THE STATUTES RELATING TO

INDIA NOT EXPRESSLY REPEALED.

By WHITLEY STOKES, Esq.,

OF THE INNER TEMPLE, BARRISTER-AT-LAW.

CALCUTTA:

OFFICE OF SUPPL. GOVERNMENT PRINTING,  
8, HASTINGS STREET.  
1869.



of 1869.

# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 10, 1869.

## HOME DEPARTMENT.

### NOTIFICATIONS.

#### Public.

*Simla, the 9th April 1869.*

No. 1651.

The services of Major R. O. H. Forbes, Officiating Assistant Commissioner in the Jhansi Division, North-Western Provinces, are, at his own request, replaced at the disposal of the Military Department with effect from the 20th November 1868.

#### Education.

*The 8th April 1869.*

No. 184.

Mr. Colin Browning, M.A., Inspector of Schools, Southern Circle, Central Provinces, is appointed to officiate as Inspector General of Education in those Provinces, during the absence on leave of Major P. Dods, or until further orders.

E. C. BAYLEY,  
*Secy. to the Govt. of India.*

## FOREIGN DEPARTMENT.

### NOTIFICATIONS.

#### Judicial.

*Simla, the 9th April 1869.*

No. 70.

His Excellency the Viceroy and Governor General in Council is pleased to make the following appointments in the Mysore Commission:—

*To be Assistant Superintendent, 3rd Grade.*  
Mr. Joseph Lacey, B.L.

*To be Assistant Superintendents, 5th Grade.*

Mr. J. Ramiah Naidoo.

Mr. Nurnappa, Amildar of Chikmoorgloor.

Mr. Srinivas Rao, Amildar of Chittaldroog.

Mr. Vijayendra Rao, Revenue Serishtadar of the Achigram Division Office.

The undermentioned Assistant Superintendents are appointed "Judicial Assistants" with special jurisdiction in civil cases only:—

Lieutenant E. Shaw, Assistant Superintendent, 3rd Grade.

Mr. J. Lacey, B.L., Assistant Superintendent, 3rd Grade.

Mr. Thumboo Chetty, Assistant Superintendent, 3rd Grade.

Mr. Krishna Sawmi Modliar, Assistant Superintendent, 4th Grade.

Mr. C. Bala Krishnia, Assistant Superintendent, 4th Grade.

Mr. B. Srinivas Ayengar, Assistant Superintendent, 5th Grade.

Mr. Tiroomulacharee, Assistant Superintendent, 5th Grade.

Mr. J. Ramiah Naidoo, Assistant Superintendent, 5th Grade.

#### Military.

*Fort William, the 25th March 1869.*

No. 71.

The following arrangements in the 2nd Regiment of Central India Horse, are sanctioned by His Excellency the Viceroy and Governor General in Council in consequence of Major J. D. Hall, 3rd Squadron Officer, having rejoined from furlough:—

Major J. D. Hall, to officiate as 2nd Squadron Officer.

Lieutenant J. Colledge, to officiate as 3rd Squadron Officer.

Lieutenant A. H. S. Neill, to officiate as 1st Squadron Subaltern and Quarter Master.

Captain H. F. Showers, to officiate as 2nd Squadron Subaltern.

No. 73.

LEAVE.—Lieutenant Colonel G. A. Black, of the Erinpoora Irregular Force, having availed himself on the 27th ultimo of the furlough granted to him by Notification No. 1262, dated 31st December last, the unexpired portion (*viz.*, from 26th February to 2nd April 1869) of the six months' leave on private affairs granted to him by Notification No. 213, dated 23rd October last, is hereby cancelled.



## Political.

*Fort William, the 25th March 1869.*

No. 410.

The following Despatch from Her Majesty's Secretary of State for India, No. 18, dated 11th ultimo, is published for general information:—

POLITICAL.

INDIA OFFICE;

No. 18.

*London, 11th February 1869.*

*To His Excellency the Right Hon'ble the Governor General of India in Council.*

MY LORD,—I have perused with the greatest satisfaction the letter of your Excellency's Government (with accompanying correspondence), No. 43, India, Foreign, General, of the 3rd of November 1868, relating to the measures taken by the Maharajah of Jeypore, to diminish the evil effects of the famine in Rajpootana by abolishing "all import and export duties on grain, as well as all taxes on the measurement or storage of grain, and all transit duties on grain throughout the Jeypore territory."

2. In reporting this gracious and enlightened act to the Government of India, Colonel Keatinge observes,—“The benefits which will be derived from the Maharajah's liberality by the British District of Ajmere, and the famine-afflicted Native States of Rajpootana, cannot be stated in rupees, but will be balanced by countless saving of human life and human misery.”

3. In order to mark the sense entertained by your Government of this generous policy, it has been recommended that the salute of the Maharajah of Jeypore should be increased by two guns. In according without hesitation their sanction to this arrangement, Her Majesty's Government desire that you will inform the Maharajah that Her Majesty's Government have received, with extreme gratification, this announcement of His Highness' self-sacrificing efforts to mitigate the sufferings of his afflicted fellow-creatures.

I have, &amp;c.,

ARGYLL.

*Simla, the 9th April 1869.*

No. 463.

The following Order of Her Majesty in Council, making provision for Consular jurisdiction in Madagascar, is published for general information, in substitution of that promulgated in Notification No. 721, dated 20th July 1867:—

*At the Court at Osborne House, Isle of Wight, the 4th day of February 1869.*

## PRESENT:

The Queen's Most Excellent Majesty in Council.

Whereas by an Act of Parliament made and passed in the Session of Parliament holden in the 6th and 7th years of Her Majesty's reign, intituled “An Act to remove doubts as to the exercise of power and jurisdiction by Her Majesty within divers countries and places out of Her Majesty's dominions, and to render the same more effectual,” it is, amongst other things, enacted that it is and shall be lawful for Her Majesty to hold, exercise, and enjoy any power or jurisdiction which Her Majesty now hath, or may at any time hereafter

have, within any country or place out of Her Majesty's dominions, in the same and as ample a manner as if Her Majesty had acquired such power or jurisdiction by the cession or conquest of territory:

And whereas Her Majesty hath power and jurisdiction in the dominions of Her Majesty the Queen of Madagascar:

And whereas it is expedient to make provision for the due and effectual exercise of such power and jurisdiction:

1. Now, therefore, in pursuance and by virtue of the said recited Act of Parliament, Her Majesty is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, that Her Majesty's Consuls appointed to reside in the dominions of the Queen of Madagascar shall have full power and authority to carry into effect, and to enforce by the means and in the manner hereinafter mentioned and provided, the observance of the stipulations of the Treaty of June 27, 1865, or of any regulations appended to that Treaty, or any which may hereafter be made between Her Majesty, her heirs and successors, and the Queen of Madagascar, her heirs and successors; and to make and to enforce by fine or imprisonment, or both, Rules and Regulations for the observance of the stipulations of any such Treaty, and for the peace, order, and good Government of Her Majesty's subjects being within the dominions of the Queen of Madagascar, her heirs and successors.

2. And it is further ordered, that a copy of all such Rules and Regulations made by the said Consul shall forthwith be affixed, and kept affixed and exhibited in some conspicuous place in the public office of the said Consul, and that printed copies of the said Rules and Regulations shall, as soon as possible, be provided by the said Consul, and sold at a price not exceeding one dollar for each copy; and for the purpose of convicting any person offending against the said Rules and Regulations, and for all other purposes of law whatsoever, a printed copy of the said Rules and Regulations certified under the hand of the said Consul to be a true copy thereof, shall be taken as conclusive evidence of such Rules and Regulations and all things therein respectively contained, and no penalty shall be incurred or shall be enforced for the breach of any such Rules and Regulations to be hereafter made, until the same shall have been so affixed and exhibited for one calendar month in the public office of the Consul. Provided always, that any such Rule or Regulation made by Her Majesty's Consul, and to be enforced by a penalty, shall before the first day on which the same shall be so affixed or exhibited, be transmitted to Her Majesty's Principal Secretary of State for Foreign Affairs for allowance or disallowance; and if any such Rule or Regulation shall be disallowed by Her Majesty's Principal Secretary of State for Foreign Affairs, the same shall cease to have effect from the receipt by the Consul of such disallowance, nevertheless, the Consul shall not be liable to be proceeded against in any of Her Majesty's Courts in regard to any act done by him under such Rule or Regulation previously to the receipt of its disallowance by such Consul.

3. And it is further ordered, that it shall be lawful for Her Majesty's Consul as aforesaid upon information or upon the complaint of any

person that a British subject has violated any of the stipulations of any Treaty, or of any Regulations appended to any Treaty, between Her Majesty and the Queen of Madagascar, or has disregarded or infringed any of the Rules or Regulations for the observance of the stipulations of any such Treaty affixed and exhibited according to the provisions of the next preceding Article of this Order, to summon before him the accused person and to receive evidence, and to examine witnesses on oath, as to the guilt or innocence of such person in regard to the offence laid to his charge, and to award such penalty of fine or imprisonment against any person convicted of an offence against any such Treaty or appended Regulations, or against the said Rules and Regulations, as may be specified therein respectively; and any charge against a British subject for a breach of any such Treaty or appended Regulations, or for a breach of such Rules and Regulations for the observance of any such Treaty, shall be heard and determined by the Consul without Assessors: Provided always, that in no case shall the penalty to be incurred by a breach of such Rules and Regulations exceed five hundred dollars, or three calendar months' imprisonment.

4. And it is further ordered, that any charge against a British subject for a breach of Rules and Regulations other than those relating to the observance of Treaties shall, in like manner, be heard and determined by Her Majesty's Consul, and in all cases in which the penalty shall not exceed two hundred dollars, or one calendar month's imprisonment, the Consul shall hear and determine the charge summarily without the aid of Assessors; but where a penalty attached to a breach of the Rules and Regulations other than those relating to the observance of Treaties shall amount to more than two hundred dollars or to imprisonment for more than one calendar month, the Consul, before he shall proceed to hear the charge, shall summon two disinterested British subjects of good repute to sit with him as Assessors, which Assessors, however, shall have no authority to decide on the innocence or guilt of the person charged, or on the amount of fine or imprisonment to be awarded to him on conviction, but it shall rest with the Consul to decide on the guilt or innocence of the person charged, and on the amount of fine or imprisonment to be awarded to him: Provided always, that in no case shall the penalty to be attached to a breach of Rules and Regulations other than those for the observance of Treaties exceed five hundred dollars, or three calendar months' imprisonment; and provided further, that in the event of the said Assessors, or either of them, dissenting from the conviction of the party charged, or from the penalty of fine or imprisonment awarded to him by the Consul, the Consul shall take a note of such dissent, with the grounds thereof, and shall require good and sufficient security for the appearance of the person convicted at a future time, in order to undergo sentence or receive his discharge; and in default of such security being given, it shall be lawful for the Consul to cause the person to be detained in custody until such security is given.

5. And it is further ordered, that if any person who shall have committed or been charged with any breach of or offence against the Treaty, or any such Rules and Regulations as aforesaid, shall escape or remove from the Consular District within which the fact was committed, and

shall be found within another Consular District, it shall be lawful for the Consul within whose district such person shall be so found, to proceed against him in the same manner as if the fact had been committed within such district.

6. And it is further ordered that all suits, disputes, differences, and causes of litigation of a civil nature arising between British subjects within the dominions of the Queen of Madagascar, shall be heard and determined by Her Majesty's Consul, who shall be the sole judge and arbiter thereof respectively; subject nevertheless to an appeal against the decision of the Consul therein to the Supreme Court of the Mauritius, in cases where the sum or matter at issue is of the amount or value of two hundred dollars or upwards: Provided always, that the party intending so to appeal against the decision of the said Consul shall, within fifteen days after the determination of the case by the Consul, by himself or his agent, give to the Consul notice in writing of his appeal to the said Supreme Court of the Mauritius; whereupon the Consul shall, as speedily as possible, transmit to the said Supreme Court all the documents which were produced before him in the case, and none other, together with a statement of the evidence taken before him in the case, and of the grounds on which his decision was formed, and shall forthwith notify to the several parties the transmission of the said proceedings to the said Supreme Court: Provided also, that it shall be lawful for the Consul to require from any person so appealing to the said Supreme Court reasonable security, to consist in part of one or two sufficient sureties, to be approved by the Consul, that such person so applying will duly prosecute his appeal, and will abide by the decision to be given therein by the said Supreme Court, and that in case such appeal shall fail, he will answer and satisfy all costs, loss, and damages sustained by the other party, by reason of such appeal.

7. And it is further ordered, that it shall be lawful for Her Majesty's Consul to summon not less than two, and not more than four, disinterested British subjects of good repute, to sit with him as Assessors at the hearing of any suit, dispute, difference, or cause of litigation whatever of a civil nature brought before him for decision; and in case the sum sought to be recovered shall exceed five hundred dollars, such suit shall not be heard by the Consul without Assessors, if within a reasonable time such Assessors can be procured; but the Assessors aforesaid shall have no authority to decide on the merits of such suit; but in the event of such Assessors, or any of them, dissenting from the decision of the Consul, the Consul shall enter the fact of such dissent and the grounds thereof in the Minutes of the Proceedings, and in case of appeal shall transmit the same to the Supreme Court of the Mauritius, together with the documents relating to the suit.

8. And it is further ordered, that it shall be lawful for Her Majesty's Consul to enforce his decision in favor of or against a British subject in a civil suit, dispute, difference or cause of litigation, by distress and sale, or imprisonment, in like manner as a decision of the Supreme Court of the Mauritius in a civil suit is enforced within the same.

9. And it is further ordered, that in case of an appeal to the Supreme Court of the Mauritius from the decision of Her Majesty's Consul, it



shall be lawful for the said Supreme Court, upon such terms as to costs and otherwise as it shall think proper, to admit any further legal evidence besides that adduced before the Consul, on its being established to the satisfaction of the said Supreme Court, by oath or affidavit, that the party desiring to produce such further evidence was ignorant of the existence of such evidence, or was taken by surprise at the hearing before the Consul, or was unable to produce it before the Consul after due and reasonable diligence and exertion on his part, or where, under the circumstances of the case, it shall appear to the said Supreme Court that further evidence ought to be received.

10. And it is further ordered, that Her Majesty's Consul shall have power in any civil suit, dispute, difference or cause of litigation to examine on oath, or in such form and with such ceremonies as the witness may declare to be binding on his conscience, any witness who may appear before him, and shall have power on the application of any party in such suit, to issue a compulsory order for the attendance of any person being a British subject who may be competent to give evidence in such suit: and any British subject who shall have been duly served with any such compulsory order, and with a reasonable notice of the day of hearing of such suit, and upon his expenses of appearing as a witness having been paid or tendered to him by the party at whose application he shall have been ordered to attend, shall, on his wilful default to appear as a witness at the hearing of such suit, be punished with a fine not exceeding one hundred dollars, or with imprisonment for a period not exceeding thirty days, at the discretion of the said Consul.

11. Every witness, being a British subject, so examined on oath, whether before the Consul or before an officer duly authorized by Her Majesty the Queen of Madagascar to act judicially, who shall in any such examination give wilfully false testimony, may be convicted of and punished for the crime of wilful and corrupt perjury.

12. And it is further ordered, that it shall be lawful for Her Majesty's Consul to promote the settlement of any civil suit, dispute, difference or cause of litigation, by amicable agreement between the parties: and with the consent of the several parties, to refer the decision of a suit or contention to one or more Arbitrators, and to take security from the parties that they will be bound by the result of such arbitration: and the award of such Arbitrator or Arbitrators shall be, to all intents and purposes, deemed and taken to be a judgment or sentence of Her Majesty's Consul in such civil suit, dispute, difference, or cause of litigation, and shall be entered and recorded as such, and shall have the like effect and operation, and shall be enforced accordingly, and shall be final and conclusive to all intents and purposes, and shall not be open to appeal, unless the same shall, within a reasonable time, have been ordered by the Consul to be set aside, on the ground that it is not final, or is defective, or that the Arbitrator or Arbitrators have exceeded their authority, or have been guilty of misconduct in the matter.

13. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause to be apprehended and brought before him any British subject who may be charged with having committed any crime or offence within the dominions of the Queen of Madagascar; and such Consul

shall thereupon proceed with all convenient speed to inquire of the same, and for such purpose shall have power to examine on oath, or in such form and with such ceremony as the witness shall declare to be binding on his conscience, any witness who may appear before him to prove the charge, and also shall have power to compel any person, being a British subject, who may be competent to give evidence as to the guilt or innocence of the party so charged, to appear and give evidence, and to punish the wilful default of any such person to appear and give evidence, after reasonable notice of the day of the hearing of such charge, by fine or imprisonment, in like manner as is provided in Article 10 of this Order, and shall examine every such witness in the presence and hearing of the party accused, and shall afford the party accused all reasonable facility for cross-examining such witness and shall cause the deposition of every such witness to be reduced to writing, and the same to be read over, and, if necessary, explained to the party accused, together with any other evidence that may have been urged against him during the course of the inquiry, and shall require such accused party to defend himself against the charge brought against him, and, if necessary, advise him of the legal effect of any voluntary confession, and shall take the evidence of any witness whom the accused party may tender to be examined in his defence; and every witness, being a British subject, so examined as aforesaid, who shall upon any such occasion give wilfully false testimony, may be convicted of, and punished for, the crime of wilful and corrupt perjury; and, when the case has been fully inquired into, and the innocence or guilt of the person accused has been established to the satisfaction of the Consul, the Consul, as the case may be, shall either discharge the party accused from custody, if satisfied of his innocence, or proceed to pass sentence on him, if satisfied of his guilt; and it shall be lawful for the Consul, having inquired of tried and determined in the manner aforesaid any charge which may be brought before him, to award to the party convicted any amount of punishment not exceeding imprisonment for one calendar month, or a fine of two hundred dollars.

14. And it is further ordered, that if the crime or offence whereof any person, being a British subject, may be accused before Her Majesty's Consul as aforesaid, shall appear to such Consul to be of such a nature as, if proved, would not be adequately punished by the infliction of such punishment as aforesaid, it shall be lawful for such Consul to summon not less than two, or more than four, disinterested British subjects of good repute to sit with him as Assessors to inquire of, try, and determine the charge against such person; and the Consul, when he shall try any such charge with the assistance of Assessors as aforesaid shall, if he is himself convinced of the guilt of the party accused, have power to award any amount of punishment not exceeding imprisonment for twelve calendar months, or a fine of one thousand dollars; and the Assessors aforesaid shall have no authority to decide on the innocence or guilt of the party accused, or on the amount of punishment to be awarded to him on conviction; but, in the event of the Assessors, or any of them, dissenting from the conviction of, or from the amount of punishment awarded to, the accused party, the Assessors or Assessor so dissenting shall be authorized



record in the minutes of the proceedings the grounds on which they or he may so dissent, and the Consul shall forthwith report to the Supreme Court at the Mauritius the fact of such dissent, and of its having been so recorded in the minutes of the proceedings, and shall, as soon as possible, lay before the said Court copies of the whole of the depositions and proceedings, with the dissent of the Assessor or Assessors recorded therein; and it shall be lawful thereupon for the Court, by warrant under seal addressed to the Consul, to confirm, or vary, or remit altogether, as to the Court may seem fit, the sentence and punishment awarded to the party accused, and such Consul shall give immediate effect to the injunction of any such warrant: Provided always, that in any case in which the Assessor or Assessors shall dissent from the conviction of, or from the amount of punishment awarded to, the accused party, it shall be lawful for Her Majesty's Consul to take good and sufficient bail from the accused party to appear and undergo the punishment awarded to him, provided the same or any portion thereof be confirmed by the Court, which punishment so confirmed shall commence and take effect from the day on which the decision of the Court shall be notified to the party accused.

15. And in order more effectually to repress crime and offences on the part of British subjects within the dominions of the Queen of Madagascar, it is further ordered that it shall and may be lawful for Her Majesty's Consul to cause any British subject who shall be found guilty of having openly offended against the laws of Madagascar, or who shall have been twice convicted before him of any crime or offence, and punished for the same, and who, after execution of the sentence of the Consul, shall not be able to find good and sufficient security to the satisfaction of the Consul, for his future good behaviour, or who, having been deported under any sentence, shall during such sentence return, to be sent out of the dominions of the Queen of Madagascar; and to this end the Consul shall have power and authority, as soon as may be practicable after execution of the sentence, to send any such person to the Mauritius, and in the meantime to detain such party in custody until a suitable opportunity for sending him out of the dominions of the Queen of Madagascar shall present itself; and any persons so to be sent out of the said dominions as aforesaid shall be embarked in custody on board of one of Her Majesty's vessels-of-war, or, if there shall be no such vessel available for such purpose, then on board any British vessel bound to the Mauritius; and it shall be lawful for the commander of any of Her Majesty's ships-of-war or of any British vessel bound to the Mauritius, to receive any such person as aforesaid under a warrant from the Consul to him addressed, and thereupon to convey such person in custody to the Mauritius as aforesaid, in the same manner as if he were a distressed British subject, unless he shall be willing and able himself to defray the expenses of his passage.

16. And it is further ordered, that in any case in which any British subject shall be accused before Her Majesty's Consul of the crime of arson, or house-breaking, or cutting and maiming, or stabbing or wounding, or of any assault endangering life, or of wilfully causing any bodily injury dangerous to life, or of wilful or corrupt perjury, or of engaging in or being accessory to the

purchase or sale of slaves, or of having slaves illegally in his possession, the proceedings before the Consul shall be carried on with the aid of Assessors convened in the manner aforesaid; and it shall be lawful for the Consul, if to whom it shall seem fit, to cause any person convicted before him of any of the crimes aforesaid, over and above any fine or imprisonment which may be awarded to such person, to be sent out of the dominions of the Queen of Madagascar for such time as to him shall seem meet, in the manner pointed out in the next preceding Article of this Order, notwithstanding the crime laid to the charge of such person may be the first of which he has been convicted before the Consul.

17. And it is further ordered, that it shall be lawful for Her Majesty's Consul within the dominions of the Queen of Madagascar, upon information laid before him by one or more credible witnesses that there is reasonable ground to apprehend that any British subject is about to commit a breach of the public peace, to cause such British subject to be brought before him, and to require such British subject to give sufficient security to keep the peace; and in the event of any British subject being convicted of, and punished for, a breach of the peace, to cause such British subject, after he shall have undergone the punishment which may have been awarded to him by the Consul, to find security for his good behaviour; and in the event of any British subject, who may be required as aforesaid to give sufficient security to keep the peace, or to find security for his good behaviour, being unable or wilfully omitting to do so, then and in any such case, it shall be lawful for Her Majesty's Consul to send such British subject out of the dominions of the Queen of Madagascar, in the manner pointed out in Article 15 of this Order.

18. And it is further ordered, that in all cases in which a British subject shall have been sent out of the dominions of the Queen of Madagascar as provided in the three next preceding Articles of this Order, the Consul sending him out shall forthwith report such act of deportation, with the grounds of his decision thereon, to the Supreme Court at the Mauritius.

19. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause to be apprehended and brought before him any British subject who may be charged with smuggling or importing into the dominions of the Queen of Madagascar any goods whereon any duty shall be charged or payable to the said Queen, with the intent to evade the payment of such duty, or any goods the importation whereof shall be prohibited; and such Consul shall thereupon proceed with all convenient speed to inquire into the same on oath or solemn affirmation, and to hear the witnesses on both sides, with like powers and in like manner in all respects as is provided by Article 10 of this Order. And it shall be lawful for the Consul, having inquired into and heard the said charge, to determine the same, and if he shall find the party guilty, if the charge against him shall be of importing into the said dominions prohibited goods, then to award him to pay a fine not exceeding treble the value of the said goods at the current price of the day; and if the charge shall be of smuggling or importing goods with intent to evade the payment of duty as aforesaid, then to award him to pay a fine not exceeding treble the amount of duties leviable thereon, and

in case of non-payment of any such fine or fines to award him to be imprisoned for a period not exceeding three months, or it shall be lawful for such Consul, without awarding the payment of any fine to award that such party shall be imprisoned for a period not exceeding six months in such place as he shall appoint: Provided always, that no British subject charged only with importing prohibited goods shall be apprehended, unless and until he shall have one week's notice to appear and answer the charge, and shall have refused, failed, or omitted so to appear.

20. And it is further ordered, that in cases of common assault, it shall be lawful for the Consul before whom the complaint is made to promote reconciliation between the parties, and to suffer compensation and amends to be made, and the proceedings thereby to be finally stayed.

21. And it is further ordered, that a minute of the proceedings in every case heard and determined before the Consul, in pursuance of this Order, shall be carefully drawn up, and be signed by the Consul, and shall, in cases where the Assessors are present, be open for the inspection of such Assessors and for their signature if they therein shall concur; and every such minute, together with the depositions of the witnesses, shall be preserved in the public office of the said Consul.

22. And it is further ordered, that save and except as regards offences committed by British subjects against the stipulations of any Treaty between Her Majesty and the Queen of Madagascar, or against any Rules and Regulations for the observance of the stipulations of any such Treaty or Convention, duly affixed and exhibited according to the provisions of Article 2 of this Order, or against any Rules and Regulations for the peace, order, and good government of Her Majesty's subjects being within the dominions of the Queen of Madagascar, no act done by a British subject within the dominions of the said Queen shall by Her Majesty's Consul be deemed and taken to be a crime or misdemeanour, or offence rendering the person committing it amenable to punishment, which, if done within any part of Her Majesty's dominions, would not, by a Court of Justice having criminal jurisdiction in Her Majesty's dominions, have been deemed and taken to be a crime or misdemeanour or offence rendering the person committing it amenable to punishment; and Her Majesty is pleased to appoint, by and with the advice of Her Privy Council, Her Majesty's Colony of the Mauritius as the place where crimes and offences committed by British subjects within the dominions of the Queen of Madagascar, which it may be expedient shall be inquired of, tried, determined and punished within Her Majesty's dominions, shall be so inquired of, tried, determined, and punished; and Her Majesty's Consul resident in Madagascar shall have authority to cause any British subject charged with the commission of any crime or offence, the cognizance whereof may at any time appertain to him to be sent for trial at Her Majesty's said Colony of the Mauritius.

23. And it is further ordered, that it shall be lawful for Her Majesty's Consul to cause any British subject charged with the commission of any crime or offence, the cognizance whereof may at any time appertain to him, to be sent, in any of Her Majesty's ships-of-war, or in any British vessel, to Her Majesty's Colony of the Mauritius,

for trial before the Supreme Court of the said Colony; and it shall be lawful for the commander of any of Her Majesty's ships-of-war, or of any British vessel, to receive any such person on board, with a warrant from the said Consul addressed to the Magistrate of the District Court of Port Louis sitting on the criminal side; and thereupon to keep and detain in lawful custody, and to convey him in custody to the Mauritius, and on his arrival there to deliver him, with the said warrant, into the custody of the said Magistrate, or other officer within the said Colony lawfully acting as such, who, on receipt of the said warrant, and of the party therein named, shall be authorised to commit, and shall commit such party so sent for trial to the Port Louis prison; and it shall be lawful for the keeper of the said prison to cause such party to be detained in safe and proper custody, and to be produced upon the order of the said Supreme Court, and the Supreme Court at the sessions to be holden next after such committal shall proceed to hear and determine the charge against such party, and to punish him for the same, if found guilty, in the same manner as if the crime with which he may be charged had been committed within Her Majesty's said Colony of the Mauritius.

24. And it is further ordered, that Her Majesty's Consul, on any occasion of sending a prisoner to the Mauritius for trial, shall observe the provisions made with regard to prisoners sent for trial to a British Colony in an Act passed in the sixth and seventh years of Her Majesty's reign, intituled "An Act to remove Doubts as to the Exercise of Power and Jurisdiction by Her Majesty within divers Countries and Places out of Her Majesty's Dominions, and to render the same more effectual."

25. And it is further ordered, that the Supreme Court of the Mauritius shall have and may exercise, concurrently with Her Majesty's Consul, authority and jurisdiction in regard to all suits of a civil nature between British subjects arising within any part of the dominions of the Queen of Madagascar: Provided always, that the said Supreme Court shall not be bound, unless in a fit case it shall deem it right so to do, by writ of *certiorari* or otherwise, to debar or prohibit the Consul from hearing and determining, pursuant to the provisions of the several Articles of this Order, any suit of a civil nature between British subjects, or to stay the proceedings of the Consul in such matter.

26. And it is further ordered, that all fines and penalties imposed under this Order may be levied by distress and seizure, and sale of ships, and goods and chattels; and no bill of sale, mortgage, or transfer of property made by a party accused after his apprehension, or with a view to securing such party against any crime or offence committed or to be committed by him, or against the consequences thereof, shall avail to defeat any of the provisions of this Order.

27. And it is further ordered, that it shall be lawful for Her Majesty's Consul, from time to time, to establish rules of practice to be observed in proceedings before him, and to make regulations for defraying the expenses of witnesses in such proceedings, and the cost of criminal prosecutions, and also to establish rates and scales of fees to be taken in regard to civil suits heard and determined before the said Consul; and it shall be lawful for the said Consul to enforce by seizure



and sale of goods, or, if there be no sufficient goods, by imprisonment, the payment of such established fees, and of such costs or expenses as may be adjudged against the parties, or any of them: Provided always, that a Table specifying the rates of fees to be so taken shall be affixed and kept exhibited in the public office of the said Consul.

28. And it is further ordered, that all fees, penalties, fines, and forfeitures levied under this Order, save and except such penalties as may by Treaty be payable to the Queen of Madagascar, shall be paid to the public account, and shall be applied in diminution of the public expenditure on account of Her Majesty's Consulate in Madagascar: Provided always, that in the event of any of the Malagasy authorities declining to receive fines payable to the Government of Madagascar as aforesaid, the same shall also be paid to the public account, and applied in the manner last-mentioned.

29. And it is further ordered, that Her Majesty's Consul within the dominions of the Queen of Madagascar, shall, for and within the said dominions, and for vessels and persons coming within those dominions, and in regard to vessels captured on suspicion of being engaged in the Slave Trade within those dominions, have all such jurisdiction as for the time being ordinarily belongs to Courts of Vice-Admiralty in Her Majesty's possessions abroad. And it is further ordered, that it shall be lawful for Her Majesty's Consul to grant probate of will or letters of administration to the intestate estate of any British subject, or any native of a State or place under British protection, who shall die and leave property within the dominions of the Queen of Madagascar; and if such probate or letters of administration shall not be applied for within thirty days after the death of the deceased person, it shall be lawful for the Consul to administer to the estate of such person, and for so doing to reserve to himself out of the proceeds of such estate a commission not exceeding two and a half per cent. on the amount thereof.

30. And it is further ordered, that a register shall be kept by Her Majesty's Consul of all British subjects, and of all natives of British-protected States in India who may claim British protection, residing within the dominions of the Queen of Madagascar; and that every British subject now residing within such dominions, who shall not have been already enrolled in such Consular register, shall within a reasonable time after the promulgation of this Order, such time to be specified in a notice affixed and publicly exhibited in the Consular Office, apply to the Consul to be enrolled in such register; and every British subject who may arrive within the said dominions (except British subjects borne on the muster roll of any British ship arriving in any port of Madagascar), shall within a reasonable time after his arrival, such time to be specified as aforesaid, also apply to the Consul to be enrolled in such register; and any British subject who shall refuse or neglect to comply to be so enrolled as hereinbefore mentioned, and who shall not excuse such refusal or neglect to the satisfaction of the Consul, shall not be entitled to be recognised or protected as a British subject in respect to any suit, dispute, or difficulty in which he may have been, or may be engaged or involved within the dominions of the Queen of Madagascar, at any

time when he shall not have been or shall not be so enrolled.

31. And it is further ordered, that Her Majesty's Consul shall and may exercise all or any of the powers which by any Act or Acts of the Imperial Parliament for the regulation of merchant, seamen, or for the regulation of the mercantile marine, may now or at any time hereafter be exercised by any Justice or Justices of the Peace within Her Majesty's dominions.

32. And it is further ordered, that nothing in this Order contained shall be deemed or construed to prevent Her Majesty's Consul within the dominions of the Queen of Madagascar from doing or performing any act whatsoever which British Consuls within any other State in amity with Her Majesty are by law, usage, or sufferance entitled or enabled to do or perform.

33. And it is further ordered, that every action or suit brought against Her Majesty's Consul by reason of anything done under the authority of this Order, shall be commenced within six calendar months next after the doing thereof, and not otherwise; and the defendant in every such action or suit shall be entitled to the benefit of the provisions made with respect to defendants in actions or suits in the said hereinbefore-recited Act of the sixth and seventh years of Her Majesty's reign.

34. And it is further ordered, that the word "Consul" in this Order shall include every person duly authorized to act in the aforesaid capacity, within the dominions of the Queen of Madagascar; and that, in the construction of this Order, words importing the singular number shall, if necessary, be understood to include several persons, matters, or things; and words importing the masculine gender only, shall, if necessary, be understood to import the feminine gender, unless there be something in the subject or context repugnant to such construction.

35. And it is further ordered, that the provisions of this Order, relating to British subjects, shall extend and apply to all subjects of Her Majesty, whether by birth or by naturalisation, and also to all persons enjoying Her Majesty's protection in the dominions of the Queen of Madagascar. And it is further ordered, that this Order shall take effect on and after this day.

36. And the Most Noble the Duke of Argyll, and the Right Honorable the Earl of Clarendon, two of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty are to give the necessary directions herein, as to them may respectively appertain.

ARTHUR HELPS.

General.

Fort William, the 25th March 1869.

No. 600.

The following temporary arrangements in the Oudh Commission are sanctioned by His Excellency the Viceroy and Governor General in Council, in consequence of the promotion of Mr. P. Carnegie, Deputy Commissioner of Fyzabad, to officiate as Commissioner of that division:—

Lieutenant G. E. Erskine, Officiating Personal Assistant to the Financial Commissioner, to officiate as Settlement Officer at Fyzabad.



Mr. A. H. Harington, B.A., C.S., Assistant Commissioner, to officiate as Personal Assistant to the Financial Commissioner.

No. 602.

APPOINTMENTS.—The following appointments in the Oudh Commission are sanctioned by His Excellency the Viceroy and Governor General in Council, as a temporary arrangement:—

Major A. E. Wilkinson, B.A., Cantonment Magistrate of Fyzabad, to officiate as Deputy Commissioner of the Gonda District, *vice* Major J. S. Ross, on leave preparatory to applying for furlough to Europe.

Lieutenant N. M. Horsford, Assistant Commissioner of Hurdul, to officiate as Cantonment Magistrate of Fyzabad, *vice* Major Wilkinson.

No. 604.

Assistant Surgeon G. W. R. Hay, to officiate in medical charge of the Political Agency in Turkish Arabia, during the absence on furlough of Surgeon W. H. Colvill, or until further orders.

No. 606.

LEAVE.—Captain C. W. Street, a Deputy Commissioner of the 3rd Grade in British Burmah, is granted preparatory leave of absence for one month to Madras, to enable him to appear before a Medical Board in that Presidency, for the purpose of applying for furlough to Europe.

*Camp Umballa, the 31st March 1869.*

No. A1.

His Excellency the Viceroy and Governor General in Council is pleased to make the following appointments in the Central India Agency, in consequence of the departure of Lieutenant Colonel Willoughby Osborne, C.B., Political Agent at Bhopal, on leave to England:—

Lieutenant Colonel E. Thompson, Bombay Staff Corps, and 1st Assistant Agent to the Governor General in Central India, to officiate as Political Agent at Bhopal.

Captain J. C. Berkeley, 2nd Assistant Agent to the Governor General in Central India, to officiate as 1st Assistant Agent.

W. S. SETON-KARR,

*Secy. to the Govt. of India.*

**MILITARY DEPARTMENT.**

*Camp Umballa, the 31st March 1869.*

No. 387 of 1869.—Lieut. Colonel Edward John Rickards, Bengal Staff Corps, having completed five years' service as substantive Lieutenant Colonel, is promoted to the rank of Colonel by Brevet, from the 27th March 1869, under the operation of the Royal Warrant dated 16th January 1861, clause 2, subject to Her Majesty's approval.

No. 388 of 1869.—The undermentioned Officer of the Bengal Staff Corps, having completed twelve years' service, is promoted to the rank of Captain, from the date specified, under the provisions of Government General Order No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieut. Frederick Arthur Bertie, 26th March 1869.

No. 389 of 1869.—Supernumerary Surgeons J. L. Stewart, M.D., and M. Theobald, M.B., of the Medical Department, are brought on the establishment of Surgeons to fill existing vacancies.

*The 1st April 1869.*

No. 390 of 1869.—The Governor General in Council is pleased to make the following appointment on His Excellency's personal Staff:—

Major the Hon'ble E. R. Bourke, Officiating Military Secretary, to be Military Secretary to the Viceroy.

This appointment takes effect from the 20th March 1869.

*The 2nd April 1869.*

No. 391 of 1869.—With the sanction of Her Majesty's Secretary of State for India, the Right Hon'ble the Governor General in Council is pleased, as a special case, to promote Serjeant-Major and Acting Riding Master H. Robinson, of the Viceroy's Body Guard, to the rank of Riding Master.

No. 392 of 1869.—The following Despatch from Her Majesty's Secretary of State for India, is published for general information:—

MILITARY.

INDIA OFFICE;

No. 52.

*London, the 25th February 1869.*

*To His Excellency the Right Hon'ble the Governor General of India in Council.*

MY LORD,—A question has been raised whether, under paragraph 5 of Despatch of 24th April 1861, No. 172, published in General Order by your Government on the 4th June, No. 497, a Medical Officer below the rank of Deputy Inspector General of Hospitals, who has obtained the qualifying certificate of efficiency on attaining the age of fifty-five years, may, at the expiration of the period of three years, for which such certificate holds good, again appear before a Medical Board in view to obtain another certificate of his efficiency for a further period of service.

2. It was observed in Despatch of 22nd August 1860, No. 326 (paragraph 2), that it has been found necessary, even in the climate of Europe, to limit the age of regimental Surgeons to fifty-five years, and it cannot be supposed that a wider limit of age is admissible in the more exhausting climate of India.

3. I fully concur in that observation, and although the rule has been relaxed to some extent in the case of those Medical Officers who entered the service prior to the promulgation of the Royal Warrant in India, I have caused an Officer who had submitted the question to be informed that it is not intended that an Officer, who has been

examined on attaining the age of fifty-five years, and obtained the certificate of efficiency above referred to, shall be allowed to remain in the service for any longer period than the three years for which such certificate holds good.

4. The proviso that in no case will a Medical Officer under the rank of Deputy Inspector General be permitted to remain on the effective list after he shall have attained the age of sixty years, was intended to apply to the cases of those Medical Officers only who, upon the introduction of the Royal Warrant, had already passed the limit of fifty-five years.

I have, &c.,  
ARGYLL.

*The 3rd April 1869.*

No. 393 of 1869.—With the sanction of Her Majesty's Secretary of State for India, the Right Hon'ble the Governor General in Council is pleased to fix the staff salary of the Interpreters to His Excellency the Commander-in-Chief in India, and of the Commanders-in-Chief at Madras and Bombay, respectively, at Rs. 450 and Rs. 350 per mensem, in addition to the Staff Corps pay of their rank, with effect from the 31st March 1869.

No. 394 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Colonel H. Milne, Bengal Infantry, to the Brigade Staff of the Army with the rank of Brigadier General, in succession to Brigadier General W. F. Nuthall, promoted to the rank of Major General.

*The 9th April 1869.*

No. 395 of 1869.—The following paragraphs of a Military letter from Her Majesty's Secretary of State for India, No. 68, dated 4th March 1869, are published for general information:—

Para. 1. I have to inform you that the following candidates, having completed the course of instruction at the Army Medical School, and having been reported qualified, have been appointed Assistant Surgeons on the Bengal Establishment, their commissions as such bearing date 1st October 1868, viz.:—

Kenneth Mackenzie Downie, M.B.  
Frederic Morell Mackenzie.  
John MacGregor.  
George Hutcheson.  
Edward Reginald Johnson.

2. They have received instructions to proceed to Calcutta within two months from the 6th February 1869.

3. They will be entitled to count as service for full-pay pension, the period of their residence at Netley, from the 1st October 1868, to the 6th February 1869, inclusive.

4. On the first occasion of their taking leave, after arrival in India, they will be permitted to elect either the Furlough Rules of 1854, or those of 1868.

H. W. NORMAN, Colonel,  
Secy. to the Govt. of India.

## PUBLIC WORKS DEPARTMENT.

### NOTIFICATIONS.

#### Establishment.

*Simla, the 7th April 1869.*

No. 95.

Mr. R. S. Dobbs, Assistant Engineer, 1st Grade, Hyderabad, officiated as Executive Engineer of the West Berar Division, from the 16th January to the 6th February 1869, both days inclusive.

No. 96.

ERRATUM.—In Notification No. 61 of the 25th February 1869, for "Mr. E. F. Boyton," read "Mr. E. T. Boyton."

No. 97.

Baboo Keshow Mahadeo, Sub-Overseer, 1st Grade, Central India, is promoted to Overseer, 3rd Grade, with effect from the 1st March 1869.

No. 98.

The transfer of Mr. A. Ruckstuhl, Supervisor, 1st Grade, from British Burmah to Bengal (Notification No. 55 of the 24th February 1869), is cancelled.

No. 99.

Mr. R. C. McKennie, Assistant Engineer, 1st Grade, Mysore, officiated as Executive Engineer of the Chittledroog Division of Irrigation Works, from the 26th October to the 25th November 1868.

No. 100.

The services of Cornet C. W. B. Bell, Her Majesty's 5th Lancers, temporarily employed on survey duties in the Irrigation Branch of the North-Western Provinces, are, at his own request, re-placed at the disposal of the Military Department.

*The 8th April 1869.*

No. 101.

Mr. S. Mackertich is appointed to the Public Works Department as an Assistant Engineer of the 3rd Grade, on probation, and posted to Bengal.

No. 102.

Mr. W. Edwards is appointed to the Public Works Department as a Supervisor of the 2nd Grade, and posted to Mysore.

No. 103.

Baboo Kristo Chunder Goopto, Overseer, 3rd Grade, Central India, is transferred to Bengal.

E. C. S. WILLIAMS, Major, R.E.,  
Under Secy. to the Govt. of India.



## TELEGRAPH DEPARTMENT.

## NOTIFICATIONS.

Calcutta, the 22nd December 1868.

From the 1st of February 1869, all messages received into a Telegraph Office for despatch, must be stamped to the full value for all demands.

Introduction of Stamps from 1st February 1869.

2. Telegraph Stamps will be procurable at all Telegraph Stations in any quantities, and at Civil Treasuries in quantities of the value of not less than Rs. 5 of labels at one time, provided that the quantity sold shall not include less than one Rupee worth of any particular value of Stamps.

Stamps procurable at Telegraph Offices and Civil Treasuries.

3. Telegrams can be sent from out-stations by post, but they must be enclosed in registered covers. At stations where Telegraph Stamps are not procurable, they may be paid for by Postage Stamps at the rate of 17 annas to the Rupee. In such cases, the Post Office registration receipt will take the place of the ordinary Telegraph receipt. If any telegram be received insufficiently stamped, it will be returned bearing to the sender.

Telegrams for transmission from Non-Telegraph Stations, where Telegraph Stamps are not available, may be paid for in Postage Stamps.

4. Telegraph Stamps are double headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the money), and the lower half shall be affixed to the message as voucher to Government that it has been prepaid.

The form of Stamp provides a guarantee to the sender and to the Government.

5. Proper forms on which to write telegrams are available at all Telegraph Stations gratis for messages written at the Office, or for sale at the following rates:—

	Rs.	As.	P.
Per 100	...	1	2 0
" 50	...	0	10 0
" 25	...	0	6 0
" 12	...	0	3 0

These forms will also shortly be obtainable at the same rates at all Treasuries.

6. The senders of Telegrams must be careful to affix their Stamps on the spaces left blank for the purpose on the message forms,—the upper half on the receipt, the lower half on the message,—and to see that the Stamps are defaced with the Office Stamp which carries the name of the Office and date.

Stamps to be properly affixed to the forms,—upper half on the receipt, lower half on the message.

7. Telegraph Stamps cut in two, before being sent into a Telegraph Office, will not be accepted.

Stamps cut in two will not be accepted.

8. For rates of charge, see Notification on revised Tariff of the 20th September 1868.

9. Skeleton Maps of India showing the Telegraph Lines and Stations are procurable at most Telegraph Offices at eight annas each.

The Ceylon charge on a message of 20 words to or from India will, in future, be one Rupee. Thus, a message of 10 words between any station in Ceylon and any station in India (except those east of Calcutta), will be two Rupees, a message of 20 words will be three Rupees, a message of 30 words will be five Rupees, and so on.

A charge of one Rupee in addition to the above will be made for a message of 20 words to or from any station east of Calcutta.

The above cancels paragraph 9 of the Telegraph Notification dated Simla, the 20th September 1868, published in the *Gazette of India* of the 20th idem.

D. G. ROBINSON, Colonel, R.E.,  
Dir. Genl. of Tels. in India.

## ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following amendments in the Arts Regulations having been sanctioned by the Senate, and approved by the Governor General in Council, are published for general information, and will take effect from the dates specified:—

## ENTRANCE EXAMINATION.

In supersession of Clauses 2 and 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

2. Any person, wherever he shall have been educated, may be admitted to the Entrance Examination, provided he will be above the age of sixteen years on the 1st March following, and not otherwise.

3. Every candidate for admission to the Entrance Examination shall send his application, with a certificate in the form entered in Appendix A., either to the Registrar or to a local Officer recognised by the Syndicate. Every such application must reach the Office of the Registrar at least thirty days before the date fixed for the commencement of the Examination.

In lieu of the course of History prescribed in Clause 6 of the Regulations, the following has been adopted for the Examination of December 1871, and for all subsequent Examinations:—

## II.—HISTORY.

The Outlines of the History of England, of the History of India, and of general Geography with a more detailed knowledge of the Geography of India.

The Historical Text-books will be fixed from time to time by the Syndicate.

## FIRST EXAMINATION IN ARTS.

In supersession of Clause 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

3. Every candidate for admission shall send his application, with a certificate in the form entered in Appendix A., either to the Registrar or to a local Officer recognised by the Syndicate. Every such application must reach the Office of the Registrar at least thirty days before the date fixed for the commencement of the Examination.



In lieu of the standards in History and Philosophy prescribed in Clause 6 of the Regulations, the following have been adopted for the Examination of December 1871, and for all subsequent Examinations:—

## II.—HISTORY.

### Ancient History.

The Text-book will be fixed from time to time by the Syndicate.

The Historical questions shall include questions relating to the geography of the countries to which they refer.

## IV.—PSYCHOLOGY AND LOGIC.

Psychology—as in Reid's Inquiry, or in Abercrombie's Intellectual Powers.

Logic—as in Fowler.

## BACHELOR OF ARTS.

In supersession of Clause 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

3. Every candidate for admission to the Examination shall send his application, with a certificate in the form entered in Appendix A., to the Registrar at least thirty days before the date fixed for the commencement of the Examination.

In lieu of the course of History prescribed in Clause 6 of the Regulations, the following has been adopted for the Examination of January 1871, and for all subsequent Examinations:—

### History of England.

India during the Hindu, Mahomedan, and British periods down to 1835.

The Historical Text-books will be fixed from time to time by the Syndicate.

In lieu of the standards in Mental and Moral Philosophy and Logic, prescribed in Clause 6 of the Regulations and Appendix B., the following have been appointed for the Examination of January 1872, and for all subsequent Examinations:—

### Hamilton's Metaphysics.

### Fleming's Moral Philosophy.

The following subjects in languages are appointed for the Examinations of 1871-72:—

## ENTRANCE EXAMINATION, 1871.

### English.

... Retirement, as in 1862.  
 ... The Corsair.  
 ... Capture of Warsaw, Lord Ullin's Daughter.  
 ... Selections from the History of Ferdinand and Isabella, as in 1867.  
 ... Wealth of Nations, Book I., Chapters 1, 2, 3, 4, and the whole of Book III.  
 ... Selections from the Sketch Book.  
 ... Ivanhoe, Chaps., 1—5, 7 and 8.

### Greek.

... Memorabilia, Book I.  
 ... Iliad, Book VI.

### Latin.

... Pro A. Licinio Archia.  
 ... De Amicitia.  
 ... Æneid, Book II.

### Sanskrit.

Extracts in Rijupat, Part III., from Hitopadesh, Vishnupurana, and Mahābhārat.  
 Upakramanikā.

### Arabic.

Major Fuller's Selections.

### Bengali.

Selections by the Revd. K. M. Banerjee, as in 1870.

### Urdu.

Major Fuller's Selections, Part I.

### Persian.

Iqd-i-Gul ... Pages 1—105.  
 Iqd-i-Manzum.

### Hindi.

Lallu Lal ... Prem Saugor, Second-half, Chapters 51—90.

Vidyānkur  
 Ramāyan ... 3rd and 4th Books.

### Oorya.

Hitopadesha ... 1st and 2nd Books.  
 Batris Singhāsan  
 Mahābhārat ... Birāt Parva.

## FIRST EXAMINATION IN ARTS, 1871.

### English.

Milton ... Paradise Lost, Books III. and IV.

Hume ... Tragedy of Douglas.

Scott ... The Bridal of Triermain.

Clough's Translation of Plutarch.. Lives of Cato the Younger, Tiberius Gracchus, and Caius Gracchus.

Helps ... Essays written in the intervals of business, Parts I. and II.

Paley ... Natural Theology, Chapters 1, 2, 3, and part of Chapter 26.

### Greek.

Euripides ... Medea.

Plato ... Apologia Socratis.

Demosthenes ... Olynthiac Orations.

### Latin.

Horace ... Book I. of the Epistles.

Virgil ... Fourth Georgic.

Livy ... Book I.

### Sanskrit.

Kumar Sambhava  
 Veni Sanhāra ... (Omitting 2nd Act.)

### Arabic.

Mr. Kempson's Selections.

## B. A. EXAMINATION, 1872.

### English.

Shakspeare ... Merchant of Venice.

Wilson ... Isle of Palms.

Shelley ... The Cloud.

Milton ... Comus and Sonnets.

Palgrave's Golden Treasury ... Selections from.

Bacon ... Advancement of learning, Book I.

Foster ... Essay on Defoe.

Burke ... Speech for conciliation with America.

Campbell	... Rhetoric, as in 1871.
Macaulay	... Essays on Pitt and Chatham.
Hume	... History of England, Reign of Richard I.
Gibbon	... Decline and Fall, Chapter 59, pages 128—151.
Robertson	... Charles V., Book I., pages 356—379.

*Greek.*

Sophocles	... <i>Œdipus Rex.</i>
Thucydides	... Book II.

*Latin.*

Lucretius	... Book V.
Tacitus	... Histories, Book II.
Cicero	... Pro Murenâ.

*Sanscrit.*

Kumâr Sambhava	
Veni Sanhâra	... (Omitting 2nd Act.)

*Arabic.*

Tarikh-i-Yamini...	} As contained in selections by Major Lees.
Hamasah, the first 31 pages	
Mutanabbi	

J. SUTCLIFFE,  
Registrar.

CALCUTTA,  
The 29th March 1869. }

## GAZETTE OF INDIA.

## NOTIFICATION.

The 27th March 1869.

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that on and after the 3rd April and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings Street.

## POST OFFICE.

Calcutta, the 27th March 1869.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office, during the week ending 27th March 1869.

ATKINSON, H. M.	BUTTON.
Augustin, J.	Baker, R. E.
Andrews, W.	Bellow, Dr. P. F.
Amrico Kristo Bose.	Baillie, W. R.
Arnold, E. J.	Bell, Mr.
Arnett, Mr.	Brown, C. J.
Adito Chunder Mookerjee.	Bhobanny Churn Dutt.
Aubinaah Chunder Ghose.	Bondairo, Mr. A.
Alexander, Mrs.	Bennett, W. H.

Burby, A. A.  
Bloome, Mrs. E.  
Bella, Mrs.  
Blackman, H. B.  
Bruce, Captain J.  
Braga, C.  
Brown, C.

CLARK, Miss M. G.  
Crimon, Mrs. M. A.  
Corbett, J. H.  
Chunder Coomer Roy.  
Campbell, Mrs.  
Clark, T. and Co.  
Corey, J. P.  
Cariclia, Mrs.  
Chambers, J.  
Charles, T. D.  
Carter, A. D.  
Campbell, D. A.  
Chalmers, W.  
Cummins, Mr.

DOWNING, J.  
Davis, Mrs. R.  
D'Costa, Miss S.  
Dhubonjee Papoonjee.  
Domerly, D.  
Deacon, J.  
Doyle, J. J.  
Drummond, G.  
D'Costa.  
DeSmidt.  
Denonauth Mookerjee.  
David, J.  
Dunlop, C.  
Dabee Churn Day.  
Dary, W.

EMBLITON, Mrs. E.  
Entweshe, J.  
Ebrey, E. E.

FEALI, F.  
Field, Messrs.  
Fleming, H. M.  
Feale, F.  
Fraser, D. C.  
Funumore, E. S.  
Farrell, Dr. H.  
Flemessy, J.  
Fitzpatrick.  
Frances, H.

GOULDSBURY, J.  
Grieff, E.  
Gardner.  
Grish Chunder Chatterjee.  
Garrett, Mrs. M.  
Gomes, A.  
Guthry, Dr.  
Gartner Henry and Co.  
Grant, A. and Co.  
Grustein, N.

HEENAN, J. H.  
Hackett, Sergeant A.  
Halliday, Captain G. T.  
Huro Gobind Mookerjee.  
Henderson, W. H.  
Huggins, W.  
Hussemoodde Moulvie.  
Horopersand Dey.

IRVIN, H.

JOHNSON, H. L.  
Juggut Chunder Chatterjee.  
Jodoonauth Newjee.  
Jameson, C. J.  
Jacob, M.  
J. E. C. F.

KLOER, H.  
Kenny, Lieut. E. A.  
Keane, J. J.

Keder Nanth Ghose.

LANCASTER, Mrs. S.  
Laine, J. M.  
Levien, A.  
Langston, Mrs.  
Love, Mrs.  
Levinge, H. C.  
LeBlond, Mrs. L.

MONTIANO, S.  
Magruri, C. S.  
Morrow, R. T.  
Metters, H.  
Meers, J. S. D.  
Manuel, J. V.  
Macdonall, J.  
Manessch, Mrs. J. H.  
Mick, J.  
Mosely, Captain W. H. (2)  
60th Regt.  
Morrison, Lieut. J.  
Massey, R. J. W.  
McGuire, Miss E.

NULL, A. H.

OLMAN, Mr.  
Olyphant and Co.

PORTSON, Mrs. J. R.  
Philpott.  
Primrose, D.  
Pereira, P. W.  
Palmer, Mrs. P.  
Pribing, Mrs. M.  
Protap Chunder Chatterjee.  
Petter, G. E.  
Peachey, Mrs.

QUINNETT, R. H. A.

ROBINSON, J. R.  
Rice, W. E.  
Ridgeway, J.  
Russell, Lieut. G. C. M.  
Ransley, W. A.  
Ross, Major E.  
Roberts, H.  
Ryan, J.  
Russick Lall Bhutta  
charjee.  
Richardson and Co.

SEENNAUTH CHATTERJEE  
Small, L.  
Scott and Co.  
Sampson, Mrs.  
Shercore, G.  
Slorne, E. S.  
Sabella, T.  
Simpson, A. T.

THOMAS, R. M.  
Thomson, Major R. F.  
Taylor, Mrs. C.  
Thompson, Miss C.  
Thornton, Mrs. Major.  
Tuxra, J. J.  
Thorn, A.  
Toylocknauth Mookerjee.

VOUSDEN, W. J.  
Verboon, Mrs.  
Verphoogh, E.  
Vandenburgh, J. B.

WELLS, W. S.  
Wilde, General.  
Willis, Colonel J. J.  
Wilson, J.  
William, H. J.  
Watson, Mrs. N. J.  
Woodward, A. C.  
Wills, T. W.  
White, Miss S.

W. H. McGOWAN,  
Post Master of Calcutta.

## Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE, RUPEES.	CERTIFICATES ISSUED FOR RUPEES.	BALANCE OF BULLION.		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
March 22nd, 1869	.....	2,023	3,54,634	2,75,893	70,11,717
" 23rd "	.....	35	2,70,737	84,603	72,11,717
" 24th "	1,54,586	1,03,336	5,51,708	1,81,663	72,11,717
" 25th "	10,54,136	1,65,411	14,66,005	3,58,923	72,11,717
" 26th "	Holiday	.....	.....	.....	.....
" 27th "	"	.....	.....	.....	.....

CALCUTTA MINT,  
The 29th March 1869. }

H. HYDE, *Lieut.-Col.,*  
*Mint Master.*

## CURRENCY NOTES.

*Extract from Financial Department Notification No. 1004A., dated Simla, 30th July 1866.*

Para. 9.—“The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the *Official Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*.”

## Lost.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A18—14986 for Rs. 10.

C. W. PRIESTLEY.

In transit between Nagpore and Khayer, first half of the following Currency Note of the Allahabad Circle:—

No. A12—02308 for Rs. 50.

F. D. GOMEZ.

In transit from Nagpore to Jamalpore, half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A22—72002 for Rs. 50.

JOHN ANDERSON.

Halves of the following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. A33—94713 for Rs. 20.

" A33—99177 " 20.

TRIGONA CHURN BOSE.

The following Currency Notes—intimation of loss given to the Currency Office, Allahabad:—

No. A33—91173 for Rs. 20.

" A33—91176 " 20.

A. WILSON.

The following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A18—02641 for Rs. 10.

WDOMA SHUNKER DOBEY.

Half of the following Currency Note—intimation of loss given to the Currency Office, Allahabad:—

No. A39—02450 for Rs. 100.

E. E. ROGERS.

Half of the following Currency Note:—

No. A61—74471 for Rs. 1,000.

SHAIK ELLAHEE BUX.

In transit from Etamugra to Calcutta, the second half of the following Currency Note:—

No. A53—9876 for Rs. 20.

BHOJANATH MULLICK.

First half of the following Currency Note:—

No. A48—92306 for Rs. 10.

KHETTER MOHUN BOSE.

In transit, the left half of the following Currency Note—intimation of loss given to the Currency Office, Calcutta:—

No. A49—50401 for Rs. 10.

LALBEHARY BYSACK.

The following Currency Notes:—

No. A56—29650 for Rs. 50.

" A56—39723 " 50.

" A59—61741 " 100.

" A59—61740 " 100.

BHOJAN SING.



Half of the following Currency Note:—

No. A50—61833 for Rs. 10.

RAMLALL SHAW.

In transit between Khundwa and Bombay,  
right halves of the following Currency Notes:—

No. C34—93250 for Rs. 100.

" C34—94765 " 100.

" C34—94766 " 100.

J. M. FLEMING.

#### Lost or Stolen.

The following Currency Note—intimation of  
loss given to the Currency Office, Calcutta:—

No. A38—99342 for Rs. 100.

JOHEEROODEEN CHOWDREE.

The following Currency Note:—

No. A38—84616 for Rs. 100.

PRANKISSEN MOOKERJEE.

#### Stolen.

In a cash box on board the steam vessel *Electric*, the following Currency Note:—

No. A59—58524.

F. WARD.

The following Currency Notes:—

No. 61—61496 for Rs. 1,000.

" 61—39897 " 1,000.

" 58—85243 " 100.

CRUM ALAHEE.

The following Currency Notes:—

No. A59—35457 for Rs. 100.

" A59—13437 " 100.

" A59—37166 " 100.

RAJ KRISTO DOSS.

#### Mutilated.

The following Currency Note:—

No. A21—64199 for Rs. 10.

HEERA LAUL SHAHA.

#### PROMISSORY NOTE.

##### Lost or Stolen.

In the month of Assin last, 1 B. S. 1275, a half  
Government Promissory Note No. 004911 of 1836,  
for Rs. 1,000. Renewed on the 13th July 1868.  
The payment of interest has been stopped at the  
Bank of Bengal.

RADHA KRISTO BHUTTACHARJEE,  
Station Banghant, Dingsheeparrah,  
Pergunnah Cherooteah,  
Zillah Jessore.

*REPORT of a Deserter from the R.-F. Regiment  
of Royal Horse Artillery, dated at Umballa,  
this 20th day of March 1869.*

No., Rank, and Name	...	82, Gunner Edward Lawton, an American.
Age	...	31 $\frac{1}{2}$ years.
Size	Feet	5
	Inches	6 $\frac{1}{2}$
Colour of...	Complexion	Fresh.
	Hair	Brown.
	Eyes	Blue.
Date of Desertion	...	17th March 1869.
Place of Desertion	...	Umballa.
Date of Enlistment	...	23rd February 1859.
At what place enlisted	...	Bristol.
Parish and County in which born	...	St. Jude's Somerset.
Marks	...	Nil.
Trade	...	Sailor.
Coat or Jacket	...	Blue Jacket.
Waistcoat	...	Nil.
Breeches or Trowsers	...	Blue Trowsers.
Remarks.	...	Pug chin, broad face.

H. P. DE TEISSIER, Colonel,  
Comdg. F. Brigade, R. H. Artillery.

*REPORT of a Deserter from the 105th Light Infantry,—dated at Meerut, this 28th day of March 1869.*

No., Rank, and Name	...	805, Private Francis White.
Age	...	29 $\frac{1}{4}$ years.
Size	Feet	6.
	Inches	$\frac{1}{2}$ .
Colour of...	Complexion	Fresh.
	Hair	Brown.
	Eyes	Blue.
Date of Desertion	...	26th March 1869.
Place of Desertion	...	Meerut.
Date of Enlistment	...	26th September 1857.
At what place enlisted	...	Aldershot.
Parish and County in which born	...	Annington Hants.
Marks	...	None.
Trade	...	Laborer.
Coat or Jacket	...	Serge Coat.
Waistcoat	...	Helmet.
Breeches or Trowsers	...	Serge Trowsers.
Remarks	...	None.

J. R. MACKENZIE, *Lieut.-Colonel,*  
Comdg. 105th Light Infantry.

*REPORT of a Deserter from the 105th Light Infantry,—dated at Meerut, this 28th day of March 1869.*

No., Rank, and Name	...	1314, Private Henry Mills.
Age	...	21 $\frac{1}{8}$ years.
Size	Feet	5.
	Inches	9 $\frac{1}{2}$ .
Colour of...	Complexion	Fresh.
	Hair	Dark Brown.
	Eyes	Grey.
Date of Desertion	...	26th March 1869.
Place of Desertion	...	Meerut.
Date of Enlistment	...	11th December 1866.
At what place enlisted	...	Romsay.
Parish and County in which born	...	New Abesford Hants.
Marks	...	None.
Trade	...	Laborer.
Coat or Jacket	...	Serge Coat.
Waistcoat	...	Helmet.
Breeches or Trowsers	...	Serge Trowsers.
Remarks	...	None.

J. R. MACKENZIE, *Lieut.-Colonel,*  
Comdg. 105th Light Infantry.

*STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st March 1869.*

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 PER CENT. LOANS							4½ per cent. Loan of 1856-57.	5 PER CENT.		5½ per cent. Loan of 1859-60.	5 PER CENT. DEBENTURES FOR					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.		P. W. of 1854-55.	of 1856-57.		2 years.	3 years.	5 years.	10 years.	15 years.	
													Re-payable Jan. 1869.	Re-payable Jan. 1870.	Re-payable June 1872.	Re-payable June 1877.	Re-payable June 1882.	
Balance of 15th March 1869 ...	53,100	39,466	2,346	20,93,120	38,24,900	1,49,00,900	1,15,47,300	47,92,800	14,500	49,56,900	5,85,78,600	3,92,96,800	10,000	20,40,000	30,87,000	35,98,000	37,76,000	15,26,11,432
ADD—																		
Amount enfaced at Madras between 16th and 31st March 1869 ...	...	...	...	...	1,000	...	41,800	11,700	...	5,000	58,000	77,600	...	...	...	...	...	1,94,600
Amount enfaced at Bombay between 16th and 31st March 1869 ...	...	...	...	...	1,000	1,000	7,000	1,000	...	...	11,000	1,000	...	...	...	...	...	22,000
Amount enfaced at Calcutta between 16th and 31st March 1869 ...	...	...	...	10,666	21,000	53,700	32,200	98,300	...	36,500	61,500	7,100	...	1,50,000	...	58,000	30,000	5,58,966
<b>TOTAL</b> ...	<b>53,100</b>	<b>39,466</b>	<b>2,346</b>	<b>21,03,786</b>	<b>38,47,900</b>	<b>1,49,55,600</b>	<b>1,16,27,800</b>	<b>49,03,800</b>	<b>14,500</b>	<b>49,98,400</b>	<b>5,87,09,800</b>	<b>3,93,82,000</b>	<b>10,000</b>	<b>21,90,000</b>	<b>30,87,000</b>	<b>36,56,000</b>	<b>38,06,000</b>	<b>15,33,86,998</b>
Deduct—																		
Amount written off in the London Registers ...	...	...	...	...	1,00,900	67,700	30,500	1,23,800	...	21,500	8,59,700	12,51,900	...	2,50,900	...	1,64,000	1,10,000	29,80,000
<b>Balance on 31st March 1869</b> ...	<b>53,100</b>	<b>39,466</b>	<b>2,346</b>	<b>21,03,786</b>	<b>37,47,000</b>	<b>1,48,87,900</b>	<b>1,15,97,300</b>	<b>47,80,000</b>	<b>14,500</b>	<b>49,76,900</b>	<b>5,78,49,600</b>	<b>3,81,30,100</b>	<b>10,000</b>	<b>19,40,000</b>	<b>30,87,000</b>	<b>34,92,000</b>	<b>36,96,000</b>	<b>15,04,06,998</b>

NOTE.—From 9th June 1867 to 30th January 1869 enfaced from India 503 lakhs, re-enfaced from London 288 lakhs.

" 1st February 1869 "	15th February "	" " "	" " "	4 "	" " "	16 "
" 16th " " "	23rd " " "	" " "	" " "	9 "	" " "	6 "
" 1st March " "	15th March " "	" " "	" " "	6 "	" " "	3 "
" 16th " " "	31st " " "	" " "	" " "	7 "	" " "	29 "

529 lakhs  
342 "

342 lakhs.

Balance against India ... 167 lakhs.

PUBLIC DEBT OFFICE;  
BANK OF BENGAL,  
The 2nd April 1869.

G. W. MOULTRIE,  
Off. Secretary and Treasurer.



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Double-poled tents of 4 cloths throughout, and 4 feet  
 verandahs, complete with carpets, chicks, purdahs, gunny  
 bags, pins and mallets, as follows:—

No. 1, 30 feet by 18 feet	...	Rs. 771
" 2, 28 do. by 16 do.	...	" 625
" 3, 26 do. by 16 do.	...	" 611
" 4, 24 do. by 14 do.	...	" 601

Single-poled tents of 4 cloths throughout, and 4 feet  
 verandahs, complete as above, viz.:—

No. 5, 20 feet square	...	Rs. 600
" 6, 18 do.	...	" 551
" 7, 16 do.	...	" 461
" 8, 14 do.	...	" 431

Hill tents of 4 cloths in kanat and top, and 3 cloths in  
 saebans, complete as above, viz.:—

No. 9, 14 feet square with 2 saebans	...	Rs. 275
" 10, 13 do. with 2 do.	...	" 250
" 11, 12 do. with 2 do.	...	" 225

Routies of 5 cloths in top, and 4 cloths in kanats, com-  
 plete as above, viz.:—

No. 12, 14 feet by 12 feet	...	Rs. 210
" 13, 12 feet square	...	" 200

Swiss cottage tents, double fly and circular saebans, all  
 the four enclosed with one kanat on back, and 2 rooms,  
 complete as above, viz.:—

No. 14, 14 feet square	...	Rs. 325
" 15, 12 do.	...	" 300

Sleeping pals, 4 cloths throughout, complete:—

No. 16, 12 feet square	...	Rs. 80
" 17, 10 do. by 12 feet	...	" 70
" 18, 10 do. square	...	" 60
" 19, Sepoy's pals 15 by 16 feet (3 cloths)	...	" 63
" 20, do. 12 by 14 do. (3 do.)	...	" 50

**SHAMIANAS.**

No. 21, 24 feet square, with 8 wooden poles, com- plete as above, viz.:—	...	Rs. 400
" 22, 18 do. with 8 do. poles	...	" 330
" 23, 12 do. with 4 do.	...	" 210
" 24, Necessary tent, 4½ feet	...	" 25
" 25, Division curtain	...	" 32
" 26, Glazed doors, with boxes for packing each	...	" 20
" 27, Shuttrungies of best material, 13 annas per yard.	...	

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ON THE

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During 1865-66.

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# The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 17, 1869.

## GOVERNMENT OF INDIA.

### LEGISLATIVE DEPARTMENT.

#### Corrigendum.

In Act No. VIII of 1869, published in the *Gazette of India* for the 13th, the 20th, and the 27th March 1869—

Section 208, for "Sections 179 to 183 (both inclusive)," read "Sections 188 to 192 (both inclusive)."

WHITLEY STOKES,  
*Secy. to the Council of the Govr. Genl.*  
*for making Laws and Regulations.*

## HOME DEPARTMENT.

### NOTIFICATIONS.

#### Public.

Simla, the 15th April 1869.

No. 1716.

The Hon'ble G. N. Taylor has reported his departure from Bombay, on leave of absence, on the afternoon of the 27th ultimo.

No. 1741.

The services of Captain the Hon'ble J. H. Macneil, Assistant Superintendent of Port Blair, are placed at the disposal of the Military Department.

No. 1744

The 16th April 1869.

The Governor General in Council is pleased to attach to the Bengal Division of the Presidency the services of Mr. D. J. McNeile, of the Civil Service, who returned from furlough on the 31st ultimo.

No. 1761.

The Governor General in Council is pleased to re-attach to the North-Western Provinces, the Punjab, and Oudh, Mr. J. W. Macnabb, of the Civil Service, who returned from furlough on the 21st ultimo.

#### Judicial.

The 16th April 1869.

No. 494.

Under the provisions of Section 51 of Act XXV. of 1861 (the Code of Criminal Procedure), His Excellency the Governor General in Council is pleased to appoint the following Jail, in the Hyderabad Assigned Districts, as a place to which persons sentenced to transportation may be sent:—

The Jail at Akola, in Berar.

#### Ecclesiastical.

The 14th April 1869.

No. 141.

The Reverend Charles Edward Wheeler and the Reverend Allan Ramsay have been appointed by Her Majesty's Secretary of State, to be Junior Chaplains on the Bengal Establishment.

Mr. Wheeler's appointment has effect from the 1st instant.

The 16th April 1869.

No. 147.

The Reverend C. R. Tollemache, appointed Junior Chaplain on the Bengal Establishment, reported his arrival on the 2nd ultimo.

Mr. Tollemache's services are placed at the disposal of the Government of Bengal.

No. 151.

The Reverend W. H. Gale, a Junior Chaplain on the Bengal Establishment, has been granted extension of leave from the 17th of February to the 2nd of March, inclusive.

E. C. BAYLEY,  
*Secy. to the Govt. of India.*

## FOREIGN DEPARTMENT.

## NOTIFICATIONS.

## Judicial.

*Simla, the 16th April 1869.*

No. 76.

Lieutenant-Colonel E. Thompson made over charge of the office of Assistant General Superintendent of Operations for the Suppression of Thuggee and Dacoitee for the Central India States at Indore, to Captain J. C. Berkeley, on the afternoon of the 31st ultimo.

## Military.

*The 15th April 1869.*

No. 98.

His Excellency the Viceroy and Governor General in Council is pleased to appoint Major W. Carwell, Commandant of the Ajmere and Mhairwarra Police Force, to officiate as Commandant of the Erinpoora Irregular Force during the absence on leave of Lieutenant-Colonel G. A. Black.

No. 100.

Captain S. J. Browne, C.B., V.C., assumed command of the Central India Horse on the afternoon of the 13th ultimo, and received charge of the office of the Political Agent, Western Malwa, on the afternoon of the 18th idem.

No. 102.

The following arrangements, in the Central India Horse, have been sanctioned by the Viceroy and Governor General in Council:—

Captain H. F. Showers, Officiating 2nd Squadron Subaltern, 2nd Regiment, is transferred to the 1st Regiment as Officiating 2nd Squadron Subaltern, with effect from the 13th ultimo.

Captain Showers will officiate as 1st Squadron Subaltern, 1st Regiment, during the absence on leave of Lieutenant A. F. Taylor, or until further orders.

*The 16th April 1869.*

No. 104.

Lieutenant and Adjutant J. H. L. Greenfield, of the Deolee Irregular Force, has been granted sixty days' privilege leave, with effect from the 10th instant.

No. 106.

APPOINTMENT.—With reference to General Order in this Department, No. 214, dated 23rd October last, Lieutenant W. E. Gowan is appointed Station Staff Officer at Erinpoorah.

No. 108.

Captain H. M. Burlton, of the Bengal Staff Corps, is appointed to officiate as 3rd Squad-

ron Officer of the 1st Regiment of Central India Horse, during the absence of Lieutenant Gibbon.

## General.

*The 15th April 1869.*

No. 699.

LEAVE.—Assistant Surgeon R. Harvey, M.D., in medical charge of the Bhurtpore Agency, is granted privilege leave of absence for ninety days from the 1st May 1869, or from such subsequent date as he may avail himself thereof.

No. 702.

Assistant Surgeon A. Porter, M.D., Civil Surgeon of Akola, is granted privilege leave of absence for one month from 1st May 1869, or from such subsequent date as he may avail himself thereof.

No. 704.

The following Officers of the Persian Telegraph Department have passed the prescribed examination in the Persian language:—

*By the First Standard.*

Captain O. B. St. John, R.E.

*By the Second Standard.*

Mr. M. A. O'Donnell.

No. 706.

Lieutenant-Colonel R. Ouseley, Officiating Commandant of the Bhopal Battalion, received charge of the Bhopal Political Agency and Treasury from Major J. W. W. Osborne, C.B., on the morning of the 17th ultimo, as a temporary arrangement in addition to his Military duties.

No. 708.

Major-General C. T. Chamberlain, C.S.I., assumed charge of the Gwalior Political Agency on the forenoon of the 8th ultimo.

No. 710.

Lieutenant-Colonel J. W. W. Osborne, C.B., Political Agent in Bhopal, has reported his departure on furlough from Bombay on the 27th ultimo, by the P. and O. Company's Steam Ship *Sumatra*.

*The 16th April 1869.*

No. 711.

Captain W. Tweedie, Officiating 1st Assistant to the Resident at Hyderabad, availed himself of the forenoon of the 1st instant of the privilege leave granted to him in General Order in this Department, No. 350, dated 24th February last.

Lieutenant G. H. Trevor, Officiating Assistant to the Resident at Hyderabad, is appointed to officiate as 1st Assistant to the Resident during the absence of Captain Tweedie.



**Telegraph.***The 16th April 1869.*

No. 282.

Mr. Arthur Hullah, appointed by the Right Hon'ble the Secretary of State for India, to be an Assistant Superintendent of the 4th Grade in the Telegraph Department, with effect from the 20th February last, reported his arrival in India on the 31st ultimo.

CHARLES GIRDLESTONE,  
For Secy. to the Govt. of India.

**FINANCIAL DEPARTMENT.****NOTIFICATIONS.***Simla, the 16th April 1869.*

No. 21.

Mr. Taylor received charge of the Office of Deputy Accountant General, Bengal, from Mr. W. Clark, on the forenoon of the 22nd ultimo.

No. 22.

Surgeon P. F. Bellew assumed charge of the Office of Assay Master of the Madras Mint, on the forenoon of the 23rd January 1869.

Surgeon H. B. Montgomery, Secretary to the Sanitary Commissioner of Madras, officiated as Assay Master of the Madras Mint without being relieved of his substantive duties, for the interval between the departure on leave of Dr. Graham and the arrival of Dr. Bellew.

No. 49.

Mr. Mathews made over charge of his appointment as Chief Assistant to the Accountant General, Punjab, to Mr. Larpent, on the afternoon of the 23rd March 1869.

No. 50.

The following appointment and promotion have been sanctioned by the Governor General in Council, consequent on the creation of the office of 2nd Assistant Commissioner of Paper Currency at Bombay:—

Mr. E. Rule, to be 2nd Assistant Commissioner of Paper Currency at Bombay, but to continue to officiate as 1st Assistant Accountant General, Bombay.

No. 51.

Surgeon-Major W. Collum made over charge of the Office of Assay Master of the Bombay Mint to Surgeon H. C. Kingstone, A.B., M.D., on the afternoon of the 13th March.

No. 52.

The Governor General in Council is pleased to suspend, until the 1st April 1869, the operation of Financial Notification No. 2778, dated 29th April

1868, regarding the use of bi-color non-judicial stamps in the Provinces administered by the Lieutenant Governor of the Punjab.

G. H. M. BATTEN,  
Under Secy. to the Govt. of India.

**MILITARY DEPARTMENT.***Simla, the 13th April 1869.*

No. 396 of 1869.—The undermentioned Officer has reported his departure on the date specified opposite to his name:—

Major E. F. Litchfield, of the late 42nd Regiment, Native Infantry, Government General Order No. 212 of 1869	Magdala, 24th March 1869, from Bombay.
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No. 397 of 1869.—The following order, issued by the Government of Bombay, is confirmed:—

No. 207 of the 11th March 1869.—Granting furlough to Europe on medical certificate to the undermentioned Officer:—

Lieutenant Colonel (Brevet Colonel) Richard John Meade, C.S.I., of the Bengal Staff Corps, Agent to the Governor General for Central India, and Opium Agent in Malwa	For eight months, under the Regulations of 1854, with effect from the 13th March 1869—the date of his departure from Bombay per ship <i>Carnatic</i> .
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The above cancels that part of Government General Order No. 306, dated 12th March 1869, granting Colonel Meade furlough on private affairs under the Regulations of 1868.

No. 398 of 1869.—The admission of Jemadar (now Subadar) Mootien, of the Madras Sappers and Miners, to the 3rd Class of the Order of Merit, notified in Government General Order No. 1032 of the 30th October 1867, is held to have been in the rank of Subadar, instead of Jemadar, as previously notified.

No. 399 of 1869.—With the view of preventing the repetition of a mistake into which Medical Officers have fallen in regard to the stations at which the sum of Rs. 30 a month is admissible to a Medical Officer for the medical charge of Station Staff, the Right Hon'ble the Governor General in Council directs that the following foot-note be inserted at the foot of the Table annexed to Government General Order No. 370, dated 4th April 1867:—

\* "This allowance, however, is admissible only at Brigade Stations, or at Stations, once the head quarters of a Brigade at which the allowance has been authorized continued on its ceasing to be the head quarters of a Brigade; or at those in regard to which the special sanction of Government to its being allowed has been, or may hereafter be, accorded."

"All Order Books to be carefully corrected accordingly."

No. 400 of 1869.—Lieutenant-Colonel Sir William Henry Rodes Green, K.C.S.I., C.B., Bombay Staff Corps, is promoted to the rank of Colonel by Brevet from the 5th April 1868, under the provisions of the Royal Warrant of the 31st January 1859, Clauses 8 and 10, subject to Her Majesty's approval.

No. 401 of 1869.—With reference to General Order by the Governor General, No. 1260, dated the 31st December last, publishing an Act of Parliament for the appropriation of certain unclaimed shares of prize money acquired by soldiers and seamen in India, the Right Hon'ble the Governor General in Council is pleased to direct that steps be at once taken for refunding all unclaimed shares of prize money. Accordingly, Officers Commanding Regiments and Batteries, Station Prize Committees, and others who have come into possession of any share or shares of prize money, are hereby required to refund the amount thereof to the Circle Pay-master within whose range they are residing. Each refund must be accompanied by a nominal roll, in duplicate, agreeably to the form at foot,—one copy of which should (after signature by the Circle Pay-masters) be returned to the remitter to be forwarded by him to the Pay Examiner's Office, Prize Branch, for information and record; the other copy being retained by the Pay-master as a voucher in support of the refund, which should appear in his Monthly Schedule of Receipts and Recoveries.

Nominal Roll of men of the \_\_\_\_\_ whose shares of the \_\_\_\_\_ prize money being still unclaimed, are now refunded to the \_\_\_\_\_ Circle Pay-master, to be placed to the credit of the Revenues of India, agreeably to General Order by the Governor General, No. 1260, dated the 31st December 1868:—

FORMER REGI- MENTAL No.	RANK.	NAME.	CORPS IN WHICH PRIZE MONEY WAS EARNED.	1ST, 2ND OR 3RD REGI- MENTAL MENTS.	AMOUNT.		REMARKS.
					Re.	A. P.	

A. B.,  
Commanding  
Regiment.

C. D.,  
Circle Pay-master.

N. B.—To be submitted in duplicate.

No. 402 of 1869.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Major-General Harry Burnett Lumsden, C.B., of the Bengal Staff Corps ... } For two years, under the Regulations of 1868, embarking at Bombay.

No. 403 of 1869.—The following order, issued by the Government of Bombay, is confirmed:—

No. 186 of the 10th March 1869.—Granting furlough to Europe on medical certificate to the undermentioned Officer:—

Captain Henry Annesley Justice, of the Madras Staff Corps, 2nd in Command, 6th Infantry, Hyderabad Contingent ... } For two years, under the Regulations of 1868.

No. 404 of 1869.—The undermentioned Officers and Warrant Officer have reported their departure on the dates specified opposite to their names:—

Major J. A. Brereton, of the Bengal Staff Corps, Government General Order No. 124 of 1869 ... } Neera, 25th February 1869, from Bombay.

Lieutenant-Colonel L. B. Jones, of the Bengal Staff Corps, Government General Order No. 174 of 1869 ... } Carnatic, 13th March 1869, from Bombay.

Lieutenant-Colonel W. Metcalf, of the Bengal Staff Corps, Government General Order No. 172 of 1869 ...

Lieutenant-Colonel E. Smalley, of the Bengal Staff Corps, Government General Order No. 270 of 1869 ...

Lieutenant-Colonel T. Rattray, C. S. I., of the Bengal Staff Corps, Government General Order No. 115 of 1869 ...

Lieutenant-Colonel J. R. Pughe, of the Bengal Staff Corps, Government General Order No. 306 of 1869 ...

Captain H. Morton, of the Bengal Staff Corps, Government General Order No. 242 of 1869 ...

Assistant Surgeon D. Wright, M.D., of the Medical Department, Government General Order No. 150 of 1869 ...

Lieutenant R. J. Wimberley, of the Bengal Staff Corps, Government General Order No. 285 of 1869 ...

Lieutenant J. E. W. Howey, of the General List, Infantry, Government General Order No. 68 of 1869 ...

Lieutenant J. A. S. Colquhoun, of the Royal Artillery, Government General Order No. 270 of 1869 ...

Surat,  
17th March  
1869.

Lieutenant A. N. Phillips, of  
the late 19th Regiment of  
Native Infantry, Government  
General Order No. 286 of  
1869 ...  
Conductor J. Baker, of the  
Ordnance Commissariat De-  
partment, Government Gen-  
eral Order No. 264 of 1869

Surat,  
17th March  
1869.

Colonel C. H. Dickens, C. S. I.,  
of the Royal Artillery, Gov-  
ernment General Order No.  
806 of 1869 ...

Glengyle, 18th  
March 1869.

No. 405 of 1869.—The undermentioned Officer  
is admitted to the Bengal Staff Corps, with effect  
from the date specified opposite to his name, sub-  
ject to the confirmation of the Right Hon'ble the  
Secretary of State for India:—

Ensign Frank Ranken Cave  
Voyle, of the 91st Foot,  
2nd Wing Subaltern, 29th  
(Punjab) Regiment of Native  
Infantry ...

5th March 1868.

No. 406 of 1869.—Ensign F. R. C. Voyle, of  
the 91st Foot, 2nd Wing Subaltern, 29th (Punjab)  
Regiment of Native Infantry, admitted to the  
Bengal Staff Corps in Government General Order  
No. 405 of this date, will rank as Lieutenant in  
that Corps under the operation of paragraph 84 of  
Government General Order No. 332 of 1861, with  
effect from the 5th March 1868, subject to Her  
Majesty's approval.

No. 407 of 1869.—The following promotions  
are made from the dates specified:—

*Ordnance Commissariat Department.*

RANK AND NAMES.	TO BE	FROM WHAT DATE.	Vice
<i>Sub-Conductor.</i>			
William Jack ...	Supernum- ery Con- ductor	21st Jan. 1869	{ To stand above Conductor Loughlin, pro- moted by Gov- ernment Gen- eral Order No. 256 of 1869.
George Roberts...	Ditto ...	Ditto	
Michael McIntyre	Officiating Conductor	18th Feb. 1869	During the absence on furlough to Europe of Con- ductor Thomas Yeldham, or un- til further orders.
<i>Magazine Serjt.</i> James Graves ...	Officiating Sub-Con- ductor	Ditto	Sub-Conductor Mc- Intyre, appointed Officiating Con- ductor.

No. 408 of 1869.—With reference to Govern-  
ment General Order No. 1212 of the 17th Decem-  
ber last, the services of Captain H. M. B. Burlton,  
of the Bengal Staff Corps, are placed temporarily  
at the disposal of the Foreign Department.

No. 409 of 1869.—The undermentioned Non-  
Commissioned Officers and Soldiers of Her Majes-  
ty's service are permitted to reside and draw their  
pay in India as out-pensioners of Chelsea Hospital,  
in accordance with the Royal Warrant of the 23rd  
July 1864, pending a reference to the Home autho-  
rities as to the amount of their pensions:—

Sergeant J. Stagg, Royal Artillery.

Trumpet-Major E. Shelvington, Unattached List,  
22nd Brigade, Royal Artillery.

Private E. McMahon, 102nd Foot.

„ J. Collins, 102nd Foot.



No. 410 of 1869.—Agreeably to Government General Order No. 94, dated 1st May 1837, the undermentioned widows are admitted to pensions equal to those conferred by the third Class Order of Merit on their late husbands, for three years, commencing from the date of the casualty:—

NAME OF CLAIMANT.	AGE.		HEIGHT.		Caste.	Personal appearance and particular marks.	Village and District.	Nature of relationship to the deceased.	DESCRIPTION OF THE DECEASED RELATION ON WHOSE ACCOUNT CLAIMS ARE MADE.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
	Years.	Months.	Feet.	Inches.					Name.	Rank.	Last Corps.					
Rajoo ...	45	...	5	2	Mahomedan, Durzee	Old, thin, prominent under lip. Small mole under left ear	Rajepore, Cawnpore (Billhour), Cawnpore	Widow ..	Emam Bux	Jemadar, 3rd Class Order of Merit	Sappers and Miners	22nd June 1867	18th Dec. 1867	...	3 years	Allahabad.
Lechmeen ...	60	...	5	1½	Chuttrie	A dark brown spot about an inch in diameter on right wrist	Generalgunge Bazar, Cawnpore	Ditto ...	Narain Sing	Subadar, 3rd Class Order of Merit	4th Regiment, N. I.	1st July 1867	3rd March 1868	...	Ditto...	Ditto.
Sidhan ...	60	...	5	...	Bramin	Deeply pitted on face by small-pox, particularly on bridge of nose; white specks on eyes and two thumbs on left hand	Bahapore, Rudowlie, Oudh	Ditto ...	Umrit Opadia	Havildar, 3rd Class Order of Merit	33rd (The Allahabad) Regiment, N. I.	7th Sept. 1867	20th Dec. 1867	...	Ditto...	Ditto.

Department of Audit, and to the parties concerned:—

NAME OF CLAIMANT.	AGE.		HEIGHT.		Caste.	Personal appearance and particular marks.	Village and District.	Nature of relation-ship to the deceased.	DESCRIPTION OF THE DECEASED RELATION ON WHOSE ACCOUNT CLAIMS ARE MADE.			Date of admission.	Date of Committee's proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
	Years.	Months.	Feet.	Inches.					Name.	Rank.	Last Corps.					
Eusoff Khan ...	55	...	5	8½	Koombarkyel, Af- reedie	Has a sword-cut 4 inches long on his left fore-arm	Brunnaie Maidan, Teerah	Father ...	Aimul Khan	Sepoy ...	20th (Punjab) Regiment, Native In- fantry	3rd October 1868	23rd Feb. 1869	Rs. A. 2-12	For life	Trans- Havee.
Narain Sing ...	6	...	3	2	Muzboe ...	A scar on the left leg above the ankle	Phareeanwalee, Phaleea, Goojrat	Son ...	Kishen Sing	Ditto ...	23rd (Punjab) Regiment, Native In- fantry (Pio- neers)	1st April 1868	14th Oct. 1868	2-12	For 12 years	Ditto.
Hussan* ...	13	10	4	6	Mussulman ...	Fair complexion; mark of boil on outside of left leg below the calf	Koodluthoe, Ha- fizabad, Gooj- ranwalla	Ditto ...	Wuliyah ...	Ditto ...	25th (Punjab) Regiment, Native In- fantry	25th May 1858	14th Nov. 1867	2-12	Ditto	Ditto.

\* Arrears of pension restricted to two years antecedent to the date of Committee's proceedings.

No. 412 of 1869.—The Government General Order No. 507 of the 22nd May 1868, admitting Conductor D. Flynn, late Barrack Master of Darjeeling, to a pension of £60 per annum as a Sub-Conductor, is cancelled; and the Government General Order No. 880 of 1867, which admitted him to a pension of 2s. 6d. per diem as Sergeant-Major, will hold good.

No. 413 of 1869.—The undermentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Captain Edwin Archibald Chester Lambert, of the Bengal Staff Corps, Cantonment Magistrate, Umballa	For nine months, under the Regulations of 1868.
Lieutenant Harry Maxwell Mackenzie, of the Royal Artillery, Commissary of Ordnance and Timber Agent	For two years, under the Regulations of 1868, embarking at Bombay.
Lieutenant George Thomas Maitland, of the Bengal Staff Corps, Executive Engineer, Public Works Department, North-Western Provinces	For eighteen months, under the Regulations of 1868, embarking at Bombay after the 9th April 1869.
Lieutenant Louis Henry Emile Tucker, of the General List, Infantry, District Superintendent of Police, Panjab	For two years, under the Regulations of 1868, embarking at Bombay after the 11th April 1869.

No. 414 of 1869.—The undermentioned Officer has reported his return from England:—

Lieutenant - Colonel (Brevet Colonel) R. R. Mainwaring, of the Bengal Staff Corps	<i>Date of arrival at Fort William.</i> 31st March 1869.
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No. 415 of 1869.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Captain Charles Shuttleworth, of the Bengal Staff Corps, Cantonment Magistrate, Nussereabad	For nineteen months, under the Regulations of 1868, embarking at Bombay.
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No. 416 of 1869.—The following promotions are made in the Warrant Grades of the Army Commissariat Department:—

RANK AND NAMES	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN SUCCESSION TO WHOM.
Conductor Joseph Cheers	Deputy Assistant Commissary	10th March 1869	Deputy Assistant Commissary Thomas Hunter, transferred to the Pension Establishment.
Sub-Conductor James Williams	Conductor	10th March 1869	Conductor Joseph Cheers, promoted.

No. 417 of 1869.—With reference to Government General Order No. 53 of 14th January 1869, the services of Surgeon A. K. Reed are placed permanently at the disposal of the Government of Bengal.

No. 418 of 1869.—The services of Assistant Surgeon J. J. L. Rutton, M. D., of the Madras Medical Establishment, attached to the 49th Madras Native Infantry, are placed at the disposal of the Home Department as a temporary arrangement.

No. 419 of 1869.—The services of Apothecary S. Turvey, of the Subordinate Medical Department, are placed at the disposal of the Home Department.

No. 420 of 1869.—The undermentioned Officers and Warrant Officers have reported their departure on the dates specified opposite to their names:—

Captain L. F. Wells, of the late 2nd European Light Cavalry, Government General Order No. 1230 of 1868	Neera, 25th February 1869, from Bombay
Surgeon C. J. Jackson, of the Medical Department, Government General Order No. 283 of 1869	Magdala, 21st March 1869, from Bombay
Lieutenant - Colonel (Brevet Colonel) J. Hennessy, of the Bengal Staff Corps, Government General Order No. 306 of 1869	
Major W. Sheffield, of the Bengal Staff Corps, Government General Order No. 356 of 1869	Carlisle, 20th March 1869.
Sub-Conductor A. Greer, of the Army Commissariat Department, Government General Orders Nos. 347 and 425 of 1869	
Lieutenant-Colonel T. W. Mercer, of the Bengal Staff Corps, Government General Order No. 172 of 1869	
Lieutenant-Colonel J. S. Dunbar, of the Bengal Staff Corps, Government General Order No. 343 of 1869	
Major H. T. Duncan, of the Madras Staff Corps, Government General Order No. 384 of 1869	Simla, March 1869.
Assistant Surgeon D. J. Walsh, of the Medical Department, Government General Order No. 341 of 1869	
Conductor J. Deacon, of the Public Works Department, Government General Order No. 333 of 1869	



No. 121 of 1869.—The following promotions are made, subject to Her Majesty's approval:—

Corps.	Rank and Names.	To what Rank Promoted.	From what Date.	In whose Room.
Infantry... Cadre of the late 6th European Regiment	Major (Captain in Staff Corps) Q. D. Parsons ... Captain W. G. Keppel (Staff Corps) ... Lieutenant C. S. De F. Roche (Staff Corps) ...	Lieutenant-Colonel ... Major ... Captain ...	23rd February 1869 ...	Lieutenant-Colonel H. E. Young, deceased.
Infantry... Cadre of the late 49th Native Infantry	Major F. R. Pollock, C.S.I. (Staff Corps) ... Captain (Major in Staff Corps) C. C. Dandridge ... Lieutenant (Captain in Staff Corps) J. Foreyth ...	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel (Captain in Staff Corps) Q. D. Parsons, removed from the list of Regimental Lieutenant-Colonels.
Infantry... Cadre of the late 73rd Native Infantry	Major C. N. McMullin (Staff Corps) ... Captain C. K. M. Walter (Staff Corps) ... Lieutenant H. W. J. Senior (Staff Corps) ...	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel (Major in Staff Corps) F. R. Pollock, C.S.I., removed from the list of Regimental Lieutenant-Colonels.
Infantry... Cadre of the late 19th Native Infantry	Major (Lieutenant-Colonel in Staff Corps) H. D. Manning ... Captain (Major in Staff Corps) J. F. L. Fisher ... Lieutenant (Captain in Staff Corps) W. E. Chambers	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel (Major in Staff Corps) C. N. McMullin, removed from the list of Regimental Lieutenant-Colonels.
Infantry... Cadre of the late 2nd European Bengal Fusiliers ... General List, Infantry	Major W. C. Hamilton (Staff Corps) ... Captain (Major in Staff Corps) J. G. S. Matheson ... Lieutenant Charles Edward Douglas Branson ...	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel H. D. Manning (Staff Corps), removed from the list of Regimental Lieutenant-Colonels.
Infantry... Cadre of the late 11th Native Infantry ... General List, Infantry	Major (Lieutenant-Colonel in Staff Corps) R. W. Chambers ... Captain (Major in Staff Corps) J. D. Swayne ... Lieutenant R. J. Wimberley (Staff Corps) ...	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel (Major in Staff Corps) W. C. Hamilton, removed from the list of Regimental Lieutenant-Colonels.
Infantry... Cadre of the late 42nd Native Infantry ... General List, Infantry	Major Edmund Fisher Litchfield ... Captain S. S. Sutherland (Staff Corps) ... Lieutenant Frank William Chatterton	Lieutenant-Colonel ... Major ... Captain ...	Ditto ...	Lieutenant-Colonel R. W. Chambers (Staff Corps), removed from the list of Regimental Lieutenant-Colonels.

No. 422 of 1869.—ERRATUM.—In Government General Order No. 707 of the 21st July 1868, notifying the grant of leave on medical certificate to Sea and the Colonies to Major E. H. Woodcock, of the Bengal Staff Corps, omit the words *Wing Officer, 23rd (Punjab) Regiment, Native Infantry*.

Order Books to be corrected accordingly.

No. 423 of 1869.—The undermentioned out-pensioners of the Royal Hospital at Chelsea, having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly:—

	Rate of Pension per diem.
Hospital Sergeant Denis Laine, late of the 109th Foot ...	2s. (two shillings), from the date he ceases to receive Regimental pay or allowance.
Private Timothy Fitzgibbons, late of the 103rd Foot ...	1s. (one shilling), from the date he ceases to receive Regimental pay or allowance.
Private James Fairnan, late of the 101st Foot ...	1s. (one shilling), from the date he ceases to receive Regimental pay or allowance.

No. 424 of 1869.—The following promotion is made, subject to Her Majesty's approval:—

CORPS.	RANK AND NAME.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Genl. List, Cavy.	Lieutenant H. Coghillan (21st Hussars)	Captain...	12th Dec. 1868	Captain (Brevet Major) A. "C. Warner, late 2nd European Light Cavalry (24th Hussars), retired.

No. 425 of 1869.—ERRATUM.—In Government General Order No. 347, dated 20th March 1869, for Sub-Conductor Andrew "Green," read Sub-Conductor Andrew Greer.

Order Books to be corrected accordingly.

No. 426 of 1869.—With the sanction of Her Majesty's Secretary of State for India, Lieutenant J. B. Chatterton, of the Bengal Staff Corps, is placed on the Retired List from the 13th April 1869, and will receive the half pay of his rank.

The 15th April 1869.

No. 427 of 1869.—The undermentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant George Tomkyns }  
Morris, of Her Majesty's } 18th December  
18th Hussars, 2nd Squadron } 1867.  
Subaltern, 3rd Bengal Caval- }  
ry ... }

No. 428 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointment.

#### PUNJAB FRONTIER FORCE.

##### 3rd Punjab Infantry.

Surgeon H. Thom, M.D., of the 5th Goorkha Regiment (The Hazara Goorkha Battalion), to the medical charge, *vice* Surgeon J. Fairweather, M.D., appointed to the Civil Station of Rawul Pindie.

No. 429 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointment:—

#### PUNJAB FRONTIER FORCE.

##### 1st Sikh Infantry.

Lieutenant A. F. Lambe, of the 96th Foot, 2nd Wing Subaltern, 15th Regiment, Bombay Native Infantry, a candidate for the Bengal Staff Corps, to be 1st Wing Subaltern on probation.

No. 430 of 1869.—The following promotions are made in the undermentioned Corps of the Punjab Frontier Force:—

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
4th Cavalry Punjab Frontier Force.	Ressaidar Azemoolah Khan,	Ressaidar Major	3rd Feb. 1869.	Shahamat Khan, deceased.
	Woordie-Major Ram Tukul Sing	Ressaidar	itto.	Azemoolah Khan, promoted.
	Ressaidar Harree Sing	Woordie Major	Ditto...	Ram Tukul Sing promoted.
	Jemadar Mukdoon Hussein Khan	Ressaidar	Ditto...	Harree Sing, promoted.
	Kote-Duffadar Heera Sing	Jemadar	Ditto...	Mukdoon Hussein Khan, promoted.

No. 431 of 1869.—The following order, issued by the Government of Fort St. George, is confirmed:—

No. 97, dated 23rd March 1869.—Placing the services of Assistant Surgeon Henry Hyde at the disposal of the Resident at Hyderabad, for the medical charge of the 4th Infantry Hyderabad Contingent, with effect from the date of his being relieved from his present appointment.

No. 432 of 1869.—The following order, issued by the Resident at Hyderabad, is confirmed:—

No. 55 of the 30th March 1869.—Appointing Assistant Surgeon H. Hyde, of the Madras Medical Establishment, whose services have been made available by Madras Government Order of the 23rd March 1869, to the officiating medical charge of the 4th Infantry, Hyderabad Contingent, *vice* Surgeon Eves, appointed to another situation.

No. 433 of 1869.—The services of Captain F. Wheeler, of the Bengal Staff Corps, Officiating Wing Officer 16th (The Lucknow) Regiment of Native Infantry, are placed temporarily at the disposal of the Government of the North-Western Provinces.

No. 434 of 1869.—With reference to Government General Order No. 280 of 1864, the Right Hon'ble the Governor General in Council is pleased to authorize the establishment henceforward of the following revised scale of grades for Subadars of the Corps of Bengal Sappers and Miners:—

1st Class	...	...	2
2nd "	...	...	3
3rd "	...	...	5

No. 435 of 1869.—The undermentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Captain George Campbell Ross,  
of Her Majesty's 20th Hus-  
sars, 3rd Squadron Officer, } 16th March 1868.  
16th Bengal Cavalry ... }

The 16th April 1869.

No. 436 of 1869.—The undermentioned Officer is allowed furlough to Europe (Medical Certificate):—

Major James Williamson, of } For two years,  
the Bengal Staff Corps, } under the Regu-  
Commandant of the 26th } lations of 1868.  
(Panjab) Regiment, Native }  
Infantry ... }

No. 437 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointments in the Department of the Military Secretary to the Government of India, with effect from the 13th instant:—

Lieutenant Colonel A. B. Johnson, 2nd Assistant Secretary, to officiate as 1st Assistant Secretary in the Military Department during the absence on furlough to Europe of Lieutenant Colonel B. E. Bacon, or until further orders.

Captain O. R. Newmarch, Officiating 3rd Assistant Secretary, to officiate as 2nd Assistant Secretary, *vice* Lieutenant Colonel Johnson.

Captain H. H. Stansfeld, of the late 6th European Regiment, Private Secretary and Aide-de-Camp to the Hon'ble the Lieutenant Governor of Bengal, to officiate as 3rd Assistant Secretary, *vice* Captain Newmarch.

Lieutenant Colonel A. B. Johnson, Officiating 1st Assistant Secretary, will act as Deputy Secretary during the absence of His Excellency the Governor General and the Council from the Presidency.

No. 438 of 1869.—The undermentioned Officer is allowed furlough to Europe on Medical Certificate:—

Surgeon George Nicholas } For twenty months  
Cheke, of the Medical De- } under the Regu-  
partment ... } lations of 1868.

No. 439 of 1869.—His Excellency the Governor General in Council is pleased to make the following appointments in the Medical Department:—

Surgeon Major C. R. Francis, M. B., Secretary to the Inspector General of Hospitals, Indian Medical Service, to be a Deputy Inspector General of Hospitals, with temporary rank, during the absence on sick leave of Deputy Inspector General of Hospitals E. B. Thring, or until further orders.

Surgeon Major J. T. C. Ross, Officiating Garrison Surgeon, Fort William, to officiate as Secretary to the Inspector General of Hospitals, Indian Medical Service, during the period Surgeon Major Francis may officiate as Deputy Inspector General of Hospitals, or until further orders.

H. W. NORMAN, Colonel,  
Secy. to the Govt. of India.

#### NOTIFICATION.

Calcutta, the 7th April 1869.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, and of an Officiating Assistant Apothecary, on the dates specified, were received in the Military Department during the month of March 1869:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Bengal Staff Corps...	Major J. F. Campbell ...	30th Jan. 1869...	Attock ...	Intestate.	
Bengal Infantry ...	Lieut.-Colonel H. E. Young ...	22nd Feb. 1869...	Shahjehanpore...	Ditto ...	Widow—Mrs. E. J. Young.
2nd Battalion, 12th Foot ...	Colonel J. W. Espinasse ...	29th March 1869	Jubbulpore.		
Sub-Medical Department ...	Offg. Asst. Apoth. B. Farrelly	11th ditto ...	Delhi.		

H. K. BURNE, Colonel,  
Offg. Secy. to the Govt. of India.



Calcutta, the 7th April 1869.

NOTICE

Is hereby given that the amounts on account of the estates of deceased European Commissioned, Non-Commissioned and Warrant Officers, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

*Statement of deposits made at the Presidency Pay Office on account of estates of deceased European Commissioned Officers of Her Majesty's British Military Service, during the month of March 1869.*

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of Decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of Donation Batta due to estates.	Total unclaimed amount deposited.	HOW DISPOSED OF.				Rate of Exchange.	REMARKS.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England			
												In Co's Rupees.	Equivalent in Sterling.		
	Commissioned Officers.						Rs.	A.	P.	Rs.	A.	P.			
10th Mar. 1869	Graham Bowles Dobson (a) ...	Captain ...	Her Majesty's 37th Foot ...	...	15th Dec. 1868	Intestate	1,475	13	0	...	...	1,475	13	0	
15th Mar. 1869	Robert Rudolf Usher Hughes (b)	Ensign ...	Her Majesty's 107th Regiment ...	...	9th Sept. 1868...	Ditto ...	196	7	4	...	...	196	7	4	
						TOTAL ...	1,672	4	4	...	...	1,672	4	4	

(a)—Next-of-kin, father, Admiral G. Dobson, Bath. Administrator General administering.

(b)—Next-of-kin, father, Lieut.-Col. Robert Hughes, 3rd West India Regiment. Address—Messrs. Cox and Co., Craig's Court, London.

FORT WILLIAM,  
PAY OFFICE;  
The 31st March 1869.

C. F. M. MUNDY, Colonel,  
President Pay Master.

*STATEMENT of deposits made at the Presidency Pay Office on account of estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers of Her Majesty's Indian Military Service, during the month of March 1869.*

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of Decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of donation batta due to estates.	Total unclaimed amount deposited.	HOW DISPOSED OF.				Rate of Exchange.	REMARKS.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.			
												In Co.'s Rupees.	Equivalent in Sterling.		
	<i>Commissioned and Warrant Officers.</i>						Rs. A. P.		Rs. A. P.						
16th Mar. 1869	John Forbes Campbell (a) ...	Major ...	Bengal Staff Corps ...	...	30th Jan. 1869...	Intestate..	14 0 0	.....	14 0 0						
29th ditto ...	Ernest Augustus Murray Macgregor (b) ...	Lieut.-Col. ...	Late 4th European Light Cavalry ...	...	17th ditto ...	Ditto ..	2,136 13 0	.....	2,136 13 0						
17th ditto ...	William Huggins (c) ...	Conductor ...	Commissariat Department ...	...	18th Feb. 1869...	Will est.	75 13 9	.....	75 13 9						
	<i>Non-Commissioned Officer.</i>														
2nd ditto ...	Ambrose Britain Baxton (d) ...	Sergeant ...	Overseer, Stud Department ...	...	4th Dec. 1868 ...	Intestate..	592 2 10	.....	592 2 10						
						TOTAL ...	2,818 13	...	2,818 13 7						

(a)—Widow, Mrs. Frances Campbell.

(b)—Sister, Miss Macgregor; Dunkeld House, Leithahire.

(c)—Widow, Mary Eliza Huggins; Hastings, Calcutta. Administrator General administering.

(d)—Widow and daughter believed to be living at Montpelier, Putunda, Cheltenham.

FORT WILLIAM,  
PAY OFFICE;  
The 31st March 1869.

C. F. M. MUNDY, Colonel,  
Presidency Pay Master.

## MARINE DEPARTMENT.

## NOTIFICATION.

Simla, the 14th April 1869.

No. 5.

The following temporary appointments in the Marine Department are sanctioned with effect from the 19th January 1869, during the period Captain Howe may officiate as Master Attendant, or until further orders:—

Captain T. M. Philbrick, 1st Assistant Master Attendant, to officiate as Deputy Master Attendant.

Captain A. Baker, Extra Assistant Master Attendant, and Agent for Transports, to officiate as 1st Assistant Master Attendant.

Captain E. J. Butler, 2nd Assistant Master Attendant, to officiate as Extra Assistant Master Attendant and Agent for Transports.

Lieutenant F. Warden, 3rd Assistant Master Attendant and Agent for Government Consignments, to officiate as 2nd Assistant Master Attendant.

H. W. NORMAN, Colonel,  
Secy. to the Govt. of India.

## PUBLIC WORKS DEPARTMENT.

## NOTIFICATIONS.

## Establishment.

Simla, the 10th April 1869.

No. 104.

Baboo Gobind Chunder Ghosal is appointed to the Public Works Department as an Accountant of the 4th Grade, and posted to Central India, with effect from the 22nd December 1868.

No. 105.

The services of Lieutenant-Colonel G. U. Price, Bengal Staff Corps, Executive Engineer in Jeypore, are placed temporarily at the disposal of the Foreign Department.

No. 106.

Serjeant W. Ritchie, Overseer, 1st Grade, Central India, is transferred to the North-Western Provinces.

No. 107.

The following promotions in the Superintending Engineer Grades are made with effect from the 1st March 1869:—

*From Superintending Engineer, 1st Class, 2nd Grade, to 1st Class, 1st Grade.*

Gulliver, Major H. W., R.E., Officiating Chief Engineer, Irrigation Works, Punjab.  
Peile, Major F. W., R.E., Officiating Chief Engineer, Oudh.

*From Superintending Engineer, 2nd Class, 2nd Grade, to 2nd Class, 1st Grade.*

deBourbel, Captain R., R.E., on leave.  
Russell, Captain L., R.E., Officiating Superintending Engineer, 1st Class, Bengal.  
Trevor, Major W. S., R.E., V.C., Officiating Superintending Engineer, 1st Class, Bengal.

No. 108.

His Excellency the Governor General in Council is pleased to make the following promotions in the Public Works Department, with effect from the 1st March 1869:—

## ENGINEER ESTABLISHMENT.

*From 3rd to 2nd Grade Executive Engineer.*

Bedford, Captain J. H., R.E.	Central Provinces.
Bell, Mr. H.	Ditto.
Johnstone, Mr. F. J.	Ditto.
O'Callaghan, Mr. F. L.	Ditto.
Penny, Mr. A.	Oudh.

*From 4th to 3rd Grade Executive Engineer.*

Clark, Mr. O. H.	Mysore.
FitzJames, Mr. F.	Central Provinces.
Hamilton, Mr. T.	Central India.
Izat, Mr. A.	Hyderabad.
Scott, Mr. D.	Oudh.
Stoddard, Mr. A.	Mysore.

*From 1st Grade Assistant, to 4th Grade Executive Engineer.*

Sieveking, Mr. J. H.	Central Provinces.
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*From 2nd to 1st Grade Assistant Engineer.*

Beharee Lall	Central India.
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*From 3rd to 2nd Grade Assistant Engineer.*

Bird, Mr. G. R.	Oudh.
Gramatzki, Mr. E.	Coorg.
MacIvor, Mr. C. V.	Central India.

*From Engineer Apprentice, to 3rd Grade Assistant Engineer.*

Ghose, Khetternath	Central Provinces.
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## UPPER SUBORDINATE ESTABLISHMENT.

*From 3rd to 2nd Grade Sub-Engineer.*

Moolchund	Central Provinces.
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*From 1st Grade Supervisor, to 3rd Grade Sub-Engineer.*

Brown, Sub-Conductor J.	Mysore.
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*From 2nd to 1st Grade Supervisor.*

Calliford, Mr. E.	Central Provinces.
McCawley, Serjeant J.	Ditto.
Ramsden, Serjeant W.	Ditto.
Richards, Sub-Conductor G.	Oudh.
Tod, Mr. T.	Mysore.

*From 1st Grade Overseer, to 2nd Grade Supervisor.*

Keenan, Serjeant J.	Mysore.
Moung Moe	British Burmah.
Robinson, Serjeant W.	Central India.
Sullivan, Serjeant R.	Ditto.
Walsh, Serjeant E.	Central Provinces.

*From 2nd to 1st Grade Overseer.*

Grant, Mr. E.	Mysore.
Jodonath Chowdhree	Central India.
McKerich, Mr. J. G.	British Burmah.
Sreeramloo, S.	Central Provinces.



*From 3rd to 2nd Grade Overseer.*

Engledow, Mr. H. ... Mysore.  
 Mozumdar, Kally Prosono ... Central India.  
 Morrell, Mr. L. M. ... Mysore.  
 Mookerjee, Nocoor Kisto ... Central India.

## ACCOUNTS ESTABLISHMENT.

*From 3rd to 2nd Grade of 3rd Class Controller.*

Krail, Captain D. H., R.E. ... Mysore.

*From 2nd to 1st Grade Accountant.*

White, Mr. R. ... British Burmah.

*From 4th to 3rd Grade Accountant.*

Simpson, Mr. S. J. ... Ondh.  
 Kristno Indra Sandyal ... Ditto.

No. 109.  
Monthly Statement of Accounts received in the Office of the Accountant General, Public Works Department, up to 1st April 1869.

Order of Merit.	Accounting Offices.	Last Month for which received.	Date of Receipt.
1	Controller, Central Provinces	January 1869	9th March 1869.
2	Hyderabad	Ditto	9th ditto.
3	Rajpootana	Ditto	20th ditto.
4	Madras	Ditto	30th ditto.
5	Bombay	Ditto	30th ditto.
6	N. W. Provinces	Ditto	30th ditto.
7	Ondh	Ditto	30th ditto.
8	Central India	Ditto	30th ditto.
9	Mysore	Ditto	30th ditto.
10	British Burmah	Ditto	30th ditto.
11	Mysore, for Coorg	Ditto	1st April 1869.
12	Hyderabad, for the Berars	Ditto	1st ditto.
13	Bengal	Ditto	1st ditto.
14	Punjab	Ditto	5th March 1869.
15		December 1868	11th ditto.

\* Accounts for January received on 8th April.

## No. 110.

Colonel J. C. Anderson, R.E., Chief Engineer for Irrigation and Joint Secretary to Government, Public Works Department, Madras, is appointed to officiate as Inspector General of Irrigation, with effect from the 16th March 1869, inclusive.

The 13th April 1869.

## No. 111.

The Governor General in Council is pleased to make the following promotion:—

*To officiate as Superintending Engineer, 1st Class, 2nd Grade.*

Mr. W. Purdon, C.E., Superintending Engineer, 2nd Class, 1st Grade, Punjab, from the 21st January 1869.

The 14th April 1869.

## No. 112.

The services of Mr. G. F. Smith, Executive Engineer, 3rd Grade, Punjab, are dispensed with.

The 15th April 1869.

## No. 113.

Captain W. Jeffreys, R.E., Executive Engineer, 2nd Grade, is transferred from Bengal to the North-Western Provinces.

## No. 114.

Lieutenant J. F. J. Miller, Her Majesty's 19th Foot, and Ensign E. C. Elliston, Her Majesty's 58th Foot, whose services have been temporarily placed at the disposal of the Public Works Department, are appointed Assistant Engineers, 2nd Grade, and posted to the Punjab.

E. C. S. WILLIAMS, Major, R.E.,  
 Under Secy. to the Govt. of India.

## TELEGRAPH DEPARTMENT.

## NOTIFICATIONS.

Calcutta, the 22nd December 1868.

From the 1st of February 1869, all messages received into a Telegraph Office for despatch, must be stamped to the full value for all demands.

2. Telegraph Stamps will be procurable at all Telegraph Stations in any quantities, and at Civil Treasuries in quantities of the value of not less than Rs. 5 of labels at one time, provided that the quantity sold shall not include less than one Rupee worth of any particular value of Stamps.

3. Telegrams can be sent from out-stations by post, but they must be enclosed in registered covers. At stations where Telegraph Stamps are not procurable, they may be paid for by Postage Stamps at the rate of 17 annas to the Rupee. In such cases, the Post Office registration receipt will take the place of the ordinary Telegraph receipt. If any telegram be received insufficiently stamped, it will be returned bearing to the sender.

4. Telegraph Stamps are double headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the money), and the lower half shall be affixed to the message as voucher to Government that it has been prepaid.

The form of Stamp provides a guarantee to the sender and to the Government.

## 5. Proper forms on which to write telegrams

Forms on which to write messages, procurable at all Telegraph Stations.

are available at all Telegraph Stations gratis for messages written at the Office, or for sale at the following rates:—

	Rs.	As.	P.
Per 100	1	2	0
" 50	0	10	0
" 25	0	6	0
" 12	0	3	0

These forms will also shortly be obtainable at the same rates at all Treasuries.

## 6. The senders of Telegrams must be careful to affix their Stamps on the

Stamps to be properly affixed to the forms,—upper half on the receipt, lower half on the message.

spaces left blank for the purpose on the message forms,—the upper half on the receipt, the lower half on the message,—and to see that the Stamps are de-

facied with the Office Stamp which carries the name of the Office and date.

## 7. Telegraph Stamps cut in two, before being

Stamps cut in two will not be accepted.

sent into a Telegraph Office, will not be accepted.

## 8. For rates of charge, see Notification on revised Tariff of the 20th September 1868.

## 9. Skeleton Maps of India showing the Telegraph Lines and Stations are procurable at most Telegraph Offices at eight annas each.

The Ceylon charge on a message of 20 words to or from India will, in future, be one Rupee. Thus, a message of 10 words between any station in Ceylon and any station in India (except those east of Calcutta), will be two Rupees, a message of 20 words will be three Rupees, a message of 30 words will be five Rupees, and so on.

A charge of one Rupee in addition to the above will be made for a message of 20 words to or from any station east of Calcutta.

The above cancels paragraph 9 of the Telegraph Notification dated Simla, the 20th September 1868, published in the *Gazette of India* of the 20th idem.

D. G. ROBINSON, Colonel, R.E.,  
Dir. Genl. of Tels. in India.

## REVENUE SURVEY DEPARTMENT.

## NOTIFICATION.

Calcutta, the 2nd April 1869.

No. 34.

APPOINTMENT.—Mr. William Joseph Lincoln to be Sub-Assistant of the 4th Grade from the 1st instant.

J. E. GASTRELL, Colonel,  
Supdt. of Revenue Surveys, Upper Circle.

## GREAT TRIGONOMETRICAL SURVEY OF INDIA.

## NOTIFICATIONS.

Dehra Doon, the 12th April 1869.

No. 11.

The following promotion is made with effect from 1st instant:—

Mr. J. Wood, from 2nd to 1st Grade of Sub-Assistant.

The 13th April 1869.

No. 12.

Mr. C. Braithwaite, Sub-Assistant, 2nd Grade, has obtained six months' leave of absence on medical certificate with effect from 23rd December 1868.

J. T. WALKER, Lieut.-Col., R.E.,  
Supdt., G. T. Survey of India.

## HIGH COURT.

## NOTIFICATION.

Fort William, the 1st April 1869.

The Chief Justice has appointed Mr. Albert Birmingham Miller, Barrister-at-Law, to be the Official Assignee of the Court for the relief of Insolvent Debtors in the Presidency of Bengal.

R. BELCHAMBERS,  
Registrar.

## ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The following amendments in the Arts Regulations having been sanctioned by the Senate, and approved by the Governor General in Council, are published for general information, and will take effect from the dates specified:—

## ENTRANCE EXAMINATION.

In supersession of Clauses 2 and 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

2. Any person, wherever he shall have been educated, may be admitted to the Entrance Examination, provided he will be above the age of sixteen years on the 1st March following, and not otherwise.

3. Every candidate for admission to the Entrance Examination shall send his application, with a certificate in the form entered in Appendix A., either to the Registrar or to a local Officer recognised by the Syndicate. Every such application must reach the Office of the Registrar at least thirty days before the date fixed for the commencement of the Examination.

In lieu of the course of History prescribed in Clause 6 of the Regulations, the following has been adopted for the Examination of December 1871, and for all subsequent Examinations:—

## II.—HISTORY.

The Outlines of the History of England, of the History of India, and of general Geography with a more detailed knowledge of the Geography of India.

The Historical Text-books will be fixed from time to time by the Syndicate.

## FIRST EXAMINATION IN ARTS.

In supersession of Clause 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

3. Every candidate for admission shall send his application, with a certificate in the form entered in Appendix A., either to the Registrar or to a local Officer recognised by the Syndicate. Every such application must reach the Office of the Registrar at least thirty days before the date fixed for the commencement of the Examination.

In lieu of the standards in History and Philosophy prescribed in Clause 6 of the Regulations, the following have been adopted for the Examination of December 1871, and for all subsequent Examinations:—

## II.—HISTORY.

## Ancient History.

The Text-book will be fixed from time to time by the Syndicate.

The Historical questions shall include questions relating to the geography of the countries to which they refer.

## IV.—PSYCHOLOGY AND LOGIC.

Psychology—as in Reid's Inquiry, or in Abercrombie's Intellectual Powers.

Logic—as in Fowler.

## BACHELOR OF ARTS.

In supersession of Clause 3 of the Regulations published in the Calendar of 1868-69, the following will take effect from 1st April 1869:—

3. Every candidate for admission to the Examination shall send his application, with a certificate in the form entered in Appendix A., to the Registrar at least thirty days before the date fixed for the commencement of the Examination.

In lieu of the course of History prescribed in Clause 6 of the Regulations, the following has been adopted for the Examination of January 1874, and for all subsequent Examinations:—

## History of England.

India during the Hindu, Mahomedan, and British periods down to 1835.

The Historical Text-books will be fixed from time to time by the Syndicate.

In lieu of the standards in Mental and Moral Philosophy and Logic, prescribed in Clause 6 of the Regulations and Appendix B., the following have been appointed for the Examination of January 1872, and for all subsequent Examinations:—

Hamilton's Metaphysics.

Fleming's Moral Philosophy.

2. The following subjects in languages are appointed for the Examinations of 1871-72:—

## ENTRANCE EXAMINATION, 1871.

## English.

Cowper  
Byron

... Retirement, as in 1862.  
... The Corsair.

Campbell ... Capture of Warsaw, Lord Ullin's Daughter.  
Prescott ... Selections from the History of Ferdinand and Isabella, as in 1867.  
Adam Smith ... Wealth of Nations, Book I., Chapters 1, 2, 3, 4, and the whole of Book III.  
Washington Irving, Selections from the Sketch Book.  
Scott ... Ivanhoe, Chaps., 1—5, 7 and 8.  
Xenophon ... Memorabilia, Book I.  
Homer ... Iliad, Book VI.  
Cicero ... Pro A. Licinio Archia.  
Virgil ... Aeneid, Book II.

## Sanskrit.

Extracts in Rijupat, Part III., from Hitopadesh, Vishnupurana, and Mahabharat.  
Upakramanika.

## Arabic.

Major Fuller's Selections.

## Bengali.

Selections by the Revd. K. M. Banerjee, as in 1870.

## Urdu.

Major Fuller's Selections, Part I.

## Persian.

Iqd-i-Gul ... Pages 1—105.

Iqd-i-Manzum.

## Hindi.

Lalla Lal ... Prem Saugor, Second-half, Chapters 51—90.

Vidyankur ... 3rd and 4th Books.

## Oorya.

Hitopadesha ... 1st and 2nd Books.

Batris Singhasan ... Birat Parva.

## FIRST EXAMINATION IN ARTS, 1871.

## English.

Milton ... Paradise Lost, Books III. and IV.

Hume ... Tragedy of Douglas.  
Scott ... The Bridal of Triermain.

Clough's Translation of Plutarch... Lives of Cato the Younger, Tiberius Gracchus, and Caius Gracchus.

Helps ... Essays written in the intervals of business, Parts I. and II.

Paley ... Natural Theology, Chapters 1, 2, 3, and part of Chapter 26.

## Greek.

Euripides ... Medea.  
Plato ... Apologia Socratis.  
Demosthenes ... Olynthiac Orations.

## Latin.

Horace ... Book I. of the Epistles.  
Virgil ... Fourth Georgic.  
Livy ... Book I.